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GENERAL HEADINGS

Cases Reported this Week.

Current Topics.

The Real Property Bill.

THE NEW number of the *Law Quarterly Review*—in the editorship of which Mr. A. E. RANDALL has replaced Sir FREDERICK POLLOCK—contains a very useful exposition by Mr. ARTHUR UNDERHILL of the Real Property Bill. Mr. UNDERHILL calls it "Lord BIRKENHEAD'S Law of Property Bill," but this is a misnomer. Lord BIRKENHEAD has fathered it, and far be it from us to say that the Lord Chancellor is not as capable of mastering the subtleties of real property law as he is of performing other intellectual feats. It is, indeed, one of those legal questions to which a reverend Canon has suggested he should confine himself, "leaving moral and spiritual and physical questions to other minds." But Lord BIRKENHEAD has reminded the Canon that he has had "considerable experience in divorce," and whether he or the "minor ecclesiastic" comes best out of that combat of lawyer and theologian it is not for us to say. Is it not written in the *Times* of the 16th and 20th of the present month?

The Essential Parts of the Bill.

ALL WHICH is taking us away from the Real Property Bill. But while Lord BIRKENHEAD is eminent in many spheres, and may become eminent yet in Real Property Law, it is a pity to substitute his name in the Bill, which is already quite well known as Mr. CHERRY'S Bill, and the part in it which has been played by Mr. UNDERHILL himself is also well known. Temporarily we have had to suspend our notes on the Bill to make room for the sad history of the Land Value Duties, a history not without a moral for the law reformer. We hope soon to have the benefit of knowing what the Joint Committee thinks of the Bill. We have no doubt that in its main features it ought to pass—that is, that copyhold tenure should be abolished and real property assimilated in its incidents to leaseholds. This will make for simplification. But as to the rest of the Bill we are, as we have already intimated, afraid of the law being overloaded with a continuation of the never-ending series of Conveyancing Acts, Settled Land Acts and Trustee Acts, which condemn the practitioner to "drag at each remove a lengthening chain." Any changes in detail of this nature should be made part of a well-thought-out and arranged scheme of statute law.

The Passing of the Land Values Duties.

THE MAIN features of the Budget are the change in the incidence of income tax—further changes as regards the tax in accordance with the report of the Royal Commission to be made by a subsequent Revenue Bill; the repeal of the Land Values Duties; the raising of excess profits duty to 60 per cent., and the imposition of a 5 per cent. tax on the profits of companies; the increase in the duty on share capital; and the application to transfers of stocks and shares of the £1 per cent. *ad valorem* duty. There are other important changes with which we are not so directly concerned. The principle of the Land Values Duties was no doubt quite fair and reasonable. The owner of land is not entitled to the increase in value caused by the necessities of his neighbours. Society makes the increase, and society can claim it. But, apart from other considerations, it is difficult to know where the principle is to stop. All great increment of wealth is due to social conditions which the owner does not create, but of which he takes advantage. This, however, opens up a field of speculation on which we have no intention of entering. What has killed the Land Values Duties is no fundamental error in the scheme, but very palpable difficulties in giving it practical effect. In some cases the Courts may have been less than kind to the scheme. Mr. Justice SCRUTTON, as he then was, spoilt the I.V.D. on agricultural land, and with it undeveloped land duty, by requiring account to be taken of past temporary husbandry values, which there was no means of estimating: *Commissioners* v. *Smyth* and *Commissioners* v. *Hunter* (1914, 3 K. B. 404, 423). The House of Lords and the Court of Appeal between them spoilt the Reversion Duty by giving to the landlord, free of duty, the fruits of expenses incurred by the tenant, the very item which it was the object of the duty to impound: The *Camden case* (1914, A. C. 241), and the *Ecclesiastical Commissioners case* (1919, 2 K. B. 6). But more fatal still was the *Lumsden case*, which shewed that I.V.D. was, under the terms of the Act, leviable not only on increase in site value, but on the builder's profits as well, and gave occasion to Lord MOULTON'S well-known "Catechism on the Laws of England." The complexities and difficulties of the scheme are sufficient to account for its failure. But perhaps it is not too much to say that it has succumbed to judicial sarcasm. Mr. ASQUITH, who, in the absence of the bereaved parent, posed as chief mourner at the funeral, suggested the pious epitaph "*Resurgam.*" It may be so, but a very different scheme will have to be devised first.

The Excess Profits Duty.

THE INCREASE in the conveyance duty on stocks and shares is unwelcome, but it is not clear that there was ever any substantial ground for differentiating them from other forms of property. The differentiation is due to the proviso to section 73 of the Finance Act, 1910, which put transfers of marketable securities on the same footing as transactions not exceeding £500 in value, so that the *ad valorem* duty remained at 10s. per cent.; and as a result only the same rate was payable on voluntary dispositions of stocks and shares, though such a disposition of other property paid at the rate of £1. The argument for a lower rate for stocks and shares is that they are the subject of more frequent transfer, but this only seems to shew that the tax is more profitable for the State. The new "Corporation Duty" of 1s. in the £ on profits is a new impost, and appears to be aimed at the practice of capitalizing undivided profits and distributing them as bonus shares. Such profits have, of course, paid income tax, but they do not pay super-tax while held by the company, and unless the Court of Appeal holds otherwise, they are not liable to pay it in the hands of the allottee. At the same time, every shareholder is not liable to super-tax, and the new impost is really an additional income tax on shareholders. The increase in the Excess Profits Duty to 60 per cent. from the 40 per cent. to which it was reduced a year ago is, perhaps, receiving the most adverse criticism, and, apart from other objections, it is, like the Land Values Duties, open to the objection that it is capricious and harsh in working. The duty, indeed, is to be paid on "the actual profits arising in the accounting period" (Finance (No. 2) Act, 1915, Schedule IV., Part I.), but the term "actual profits" is used in a very special sense, and the profits are by no means what the owner of the business finds he has in fact made, but what the Surveyor of Taxes considers he has made, in accordance with the rules of the Income Tax Act, 1918, and the practice thereunder, as varied by the special provisions of Schedule IV. just referred to. Still, in criticizing taxes it has to be remembered that they are burdensome all round, and that relief here means a sharper pinch there, and the sharpest of all for average folk is the income tax; but probably it will not pass the wit of man to place the burden where it can best be borne.

The Rent Restriction Committee's Report.

THE REPORT of Lord SALISBURY'S Committee on the Increase of Rent, &c., Acts, has now been issued, and its chief recommendations are in accordance with the forecasts published in the daily Press, to which we referred last week. The Acts should be extended for a further period of three years; an increase of rent should be allowed—30 per cent. at once and 10 per cent. in a year's time; but unless necessary repairs are executed, the additional rent would either be suspended or paid into court; the limit of rent should be extended to £105 in London, £90 in Scotland, and £78 elsewhere, the whole increase of rent in the houses thus newly protected to be allowed to take place at once; the method of determining whether a house is within the limit used in the Act of 1915 should be adopted—either rent or rateable value must be within the limit; this prevents the anomaly that protection may depend on whether landlord or tenant pays the rates; and a further increase of ½ per cent. should be permitted in mortgage interest, making, with the ½ per cent. allowed by the first Act of 1919, 1 per cent. altogether.

"Alternative Accommodation."

AS REGARDS "alternative accommodation" the Committee recommend that the test should be made clearer, and this should be "alternative accommodation, equally good and suitable in all respects, including rent"; but certain exceptions are recommended, including a landlord who owned the premises before 30th September, 1917, and whose claims are, on the ground of hardship, superior to those of the tenant. And in the case of combined dwelling-houses and shops, the alternative accommodation should include a shop, thus overruling *Wilcock* v. *Booth* (*ante*, p. 292). But the Committee do not recommend the extension of the Acts to business premises generally. As to this it is possible the Government may take a different view. Relaxation should be introduced in the rule that a tenant in default is not entitled to protection. Time should be given him to make good the default. And special provision, by protection against ejectment and reduction of rent, should be made for tenants whose incomes have not increased since 1914, and who are unable to pay increased rents. But surely this should be at the public expense, not at that of the landlord. Profiteering in furnished lodgings should be made an offence, and subject to a penalty, and it should be made clear that a sub-tenant of unfurnished rooms is protected. Also the position of the statutory tenant should be more clearly defined. Finally, the Rent Restriction Acts should be codified. This last recommendation ought certainly to be adopted. The Bill to be framed on the lines of the Report will be awaited with interest.

The Gist of "False Pretences."

A SUBTLE POINT in the doctrine of "False Pretences" arose in a very unexpected set of facts in *Hunt* v. *Battersby* (*Times*, 16th inst.). Here a railway servant obtained a railway warrant entitling him to a ticket for himself and his wife at a reduced rate. He took with him a woman who was not his wife, and obtained for himself and her a ticket at the reduced rate on presentation of his order at the booking

office. He was afterwards summoned on a charge of obtaining the family ticket by a "false pretence," but the justices—subject to a case stated for the Divisional Court—dismissed the information. A false pretence, of course, must be (1) a statement of an existing fact; (2) false to the prisoner's knowledge; (3) intended to deceive the defrauded party; and (4) actually successful in inducing him to part with property on the faith of its truth. Now the justices took the very subtle view that there was no false pretence of an existing fact; what the prisoner had done was to make a false promise when he asked for an order, that he would only use it for himself and his wife. Such false promise, it is trite law, is not a false pretence of an existing fact. Again, when he presented the warrant and asked for a privilege ticket, he made no statement that the woman with him was his wife; she need not have been present at all. Lastly, the booking-clerk did not issue the ticket on the faith of an implied representation that the woman with the defendant was his wife, but merely as a matter of course and of ministerial duty since he had presented a warrant entitling him to a privilege ticket. All this is very ingenious. But the Divisional Court would have none of it, and sent back the case with a direction to convict. They took the simple and well-known view of the law epigrammatically expressed by Lord BOWEN, that "the state of a man's mind is just as much a fact as the state of his digestion." Here the railwayman, when he presented the warrant, made an implied statement that it was his present intention to use it for his wife. The Court was satisfied that such was never his intention. He therefore had made a false statement as to a present fact—namely, the state of his intention at the moment, which was material.

Case Stated on an Indictable Offence.

AN INTERESTING preliminary objection to the stating of a case at all in *Hunt* v. *Battersby* (*supra*) was taken by the justices' clerk and afterwards argued by the appellant's counsel—against himself and his clients, the prosecutors—on the hearing of the case stated. The point arose thus: Under section 2 of the Summary Jurisdiction Act of 1857, and section 33 of the later statute of 1879, justices can state a case at the instance of an "aggrieved" person, whether accused or prosecuted—*Ferens* v. *O'Brien* (11 Q. B. D. 21), and *Foss* v. *Best* (1906, 2 K. B. 105). But the question arises whether an "aggrieved person" can include a prosecutor in a case where the acquitted prisoner has been accused of an "indictable offence," which, of course, can only be tried summarily by justices with the consent of the prisoner. In such cases, it was held long ago, that the accused, if convicted, has no right of appeal to quarter sessions, on the ground that he has given the court jurisdiction by consent, and therefore has impliedly waived his statutory right to an appeal; but this was put right in the Criminal Administration Act of 1914, which conferred on the accused a right of appeal in such cases. The clerk to justices apparently took the view, however, that wherever a prisoner's consent is necessary to give justices jurisdiction, there is implied an exclusion of the normal relationships created by the Summary Jurisdiction Acts, and that, therefore, the prosecutor and prisoner alike lose the right to ask for the statement of a special case by justices. As a matter of fact, this point was suggested only to be overruled in *Stokes* v. *Muchison* (1902, 1 K. B. 857); and the Divisional Court followed that decision. They held that a prosecutor in such a case is "aggrieved" by the acquittal of the accused, and can ask for the statement of a case.

Risks Run by Trespassers.

THE HOUSE OF LORDS decision in *Lowery* v. *Walker* (1911, A. C. 10) very much diminished the risks run by what one may call *bonâ fide* trespassers. In that case the appellant was injured by a savage horse owned by the respondent and left by him in a field which was the property of the respondent, but which the public were accustomed to use with his tacit permission as a short cut to a railway station. It was held that, as the appellant was in the field without express leave, but with the permission of the respondent, he was entitled to recover damages from the respondent for the injury suffered. The House of Lords in this case reversed the decisions of both the Divisional Court and the Court of Appeal. A case is reported in the current Canadian reports in which there was a somewhat similar difference of judicial opinion, and even the ultimate Appeal Court was not unanimous, though in *Lowery* v. *Walker* there was no dissentient judgment in the House of Lords. In the case referred to, the trespasser was killed, and his representative failed to recover on the ground that the deceased had been a trespasser, and the principle of *Lowery* v. *Walker* was held by the majority of the Court not to be applicable: *Maritime Coal Ry. Co.* v. *Herdman* (1919, 59 Can. S. C. R. 127). The action was brought by the widow of a medical man who was knocked down and killed by an engine and tender of the appellants. The deceased was walking along the railway track on a dark night and was overtaken by appellants' engine and tender running backwards without lights and with the engine's whistle out of order. Under the local statute (of Nova Scotia) any person walking on the railway track was liable to a penalty, but, in fact, this enactment was a dead letter, and the particular length of track where the accident occurred was constantly used by the public without objection on the part of the railway officials. Two courts in Nova Scotia were in favour of the respondent (plaintiff), but on appeal the Supreme Court of Canada (by a majority of three judges to two) reversed this, and held that the appellants were not liable.

Lowery v. *Walker* Distinguished.

THE DECISION of the majority was rested on the local statute which prohibited walking on the railway track, and on the view that the appellants' driver had not been guilty of gross negligence. Three judgments were delivered, two expressing the view of the majority, the third the view of the dissentient judges, one of whom was the Chief Justice. Many English lawyers will probably think the judgment delivered by the Chief Justice more persuasive than the other two. The Chief Justice relied on *Lowery* v. *Walker*, among other cases, and also on a Privy Council case on appeal from New Zealand, *Rex* v. *Broad* (1915, A. C. 1110). One passage in his judgment runs: "The deceased was not a mere trespasser on the track, but . . . . he was, at the time he was killed, there by the tacit permission and consent of the company," so that they owed him as a licensee a duty "not to increase the normal or ordinary risks which the licensee would incur when exercising the permission or licence granted to him." In expressing the opinion that *Lowery* v. *Walker* afforded the right principle for the present case the Chief Justice said: "Instead of a savage horse . . . . we have in this case . . . . an engine running on a windy, stormy night, backwards, an extra trip, not a regular train, without lights and a defective (in fact useless) whistle, put on the track and set in motion." In *Rex* v. *Broad* (*supra*) it was held that, although the absolute right of the public to cross a level railway-crossing might be suspended at certain times, this left unaffected the right of those who did cross to have reasonable care exercised by the railway authorities. Though *Lowery* v. *Walker* was not cited in *Rex* v. *Broad*, the latter seems to illustrate the principle of the House of Lords case in the same way as is done by the dissenting judgment in *Maritime Coal Ry. Co.* v. *Herdman*.

Criminal Remedies for Civil Wrongs.

AN EXTRAORDINARY attempt to employ the criminal law in support of an alleged breach of contract came before the Divisional Court in *Wardle* v. *Macdonald* (*Times*, 16th inst.). It is well known that the offence of "trespassing in pursuit of game" may be committed by the owner of property who has let it to a sporting tenant. No doubt the same offence may be committed by a tenant who has taken a farm subject to an explicit and clear reservation of the sporting rights to the landlord or a sporting tenant, except in so far as the tenant is protected—notwithstanding his contracted promise to the contrary—by the Ground Game Act, 1880. The effect of that statute, indeed, is notoriously very complex, but its general intent is clear. In the case on which we are commenting, how-

ever, a variation of the usual situation occurred. Here the tenancy agreement provided that the tenant was to "preserve all the game, rabbits, fowl, fish, and foxes thereon for the use of the landlord, subject only to the concurrent rights of the tenant under the Ground Game Act, 1880." No doubt a tenant shooting a cock-pheasant on the farm, as the defendant was here alleged to have done, would be guilty of a breach of his contracted undertaking to "preserve" the "game" for the benefit of the landlord. But a court of summary jurisdiction went further than this. They convicted the farmer on an information charging him with trespassing in pursuit of game on the farm let to him. This is clearly bad law, and the Divisional Court naturally quashed the conviction.

A National Scheme of Profit-Sharing.

We hope next week to print the most important parts of the address on "A National Scheme of Profit-Sharing," which was delivered by Mr. Herbert W. Jordan at the Caxton Hall on Wednesday, under the auspices of the Industrial League and Council, with Sir Donald Maclean in the chair. Profit-sharing has, so far, not made the progress that might have been anticipated. In general, it seems, workmen are apathetic, if not suspicious. At the recent meeting of the Metropolitan-Vickers Electrical Co. (Limited), the chairman, Mr. J. Annan Bryce, said that while £100,000 out of a million issue of ordinary shares had been set aside for subscription by the employees, with facilities for an advance on easy terms of interest and repayment to enable them to subscribe, the result was disappointing, only about £10,000 being taken up by the workmen. The shares at once went to a substantial premium (*Times*, 30th March). Mr. Jordan suggests that all profit-sharing schemes should be on the lines of some standard formulated by the Board of Trade, with the view, we gather, to giving the workmen confidence.

Property Law Reform at Home and Overseas.

IV.

There is one point in the law of real property and conveyancing on which England differs from the oversea dominions—and, indeed, from Scotland and Ireland as well—a point on which oversea dominions, Scotland and Ireland all agree, and on which England stands perhaps alone in the civilized world of jurisprudence. There is not in England any general system of or provision for registering transactions with land. Only in Yorkshire and Middlesex are there proper systems of deed registration, that of Yorkshire being the most effective, and only in the county of London is registration of title being gradually introduced under a system by which first registration of the land is compulsory on sale, whilst first registration under the Land Transfer Acts is merely voluntary throughout the rest of the country. In the case of interests in land that do not come under one of these local and limited systems, priorities in England are settled by the parties entitled under competing interests struggling for the advantage of the legal estate. If the legal estate is outstanding and not actually got in by any of the competing parties, the struggle develops into a contest for the best right to have the legal estate. If all hope and question of getting the legal estate is out of the way, priorities among equitable interests are then governed by the priority in point of time of their creation, subject to many subsidiary rules and exceptions to this general rule.

Throughout the Empire, it is believed, there is not a single jurisdiction outside England where some general system of registration for land transactions does not exist. In most places there is deed registration, in a few title registration without deed registration, in many both deed and title registration. The chief advantage of a system of registration of some sort is that priorities are more easily ascertained and settled where there is such a system than by means of a struggle for the legal estate or the best right to have the legal estate, or even by giving priority to date of creation of interest. An ancillary advantage is that frauds by dealing with the same property twice over are less easily perpetrated when all existing incumbrances on a particular piece of land can be readily ascertained by search at a registry. At any rate, the opinion of an overwhelming majority among civilized communities appears to be in favour of registration of some kind as against the system of carrying out land transactions without any system of registration at all.

One result of registration being made an accessory to conveyancing is to diminish the relative value of the legal estate. Consequently, in England the legal estate is more important and plays a larger part both in the theory and practice of conveyancing and property law than overseas. This in itself constitutes another difference between the home and the oversea jurisprudence, and has had a considerable effect on the directions taken by reform movements here and overseas respectively.

All the oversea communities seem to have been impressed with the importance and advantages of a system of registration for deeds, &c., at an early stage of their existence, since deed registration statutes are among the earliest enacted locally. Deed registration dates in Jamaica from 1681, and in New South Wales from 1817. The present Middlesex Registry Act and the old Yorkshire Registry Acts furnished models for a considerable number of oversea deed registration statutes; but the Irish Registry Act of 1708 was also followed in many cases. The Middlesex and old Yorkshire Acts were framed on the principle of making an unregistered deed void as against a registered deed; the Irish Act on the principle of giving priority of interest to deeds in the order of their date of registration. This latter principle has been embodied in the present Yorkshire Registry Acts of 1884 and 1885, and those oversea statutes that are modelled on the Irish Act have therefore a closer resemblance to the present Yorkshire Acts than to the Middlesex Act. The Yorkshire Acts of 1884 and 1885 themselves have not furnished a model for many oversea statutes; the Straits Settlements Registration of Deeds Ordinance, 1886, is one instance. In some dominions the type of registration statute adopted has been rather that of the Scottish statutes, under which a deed has no conveying effect until registered. An instance of this occurs in British Columbia, where by an enactment now standing as sect. 104 of the Land Registry Act, 1911, no instrument until registered can "pass any estate or interest either at law or in equity" in the land dealt with.

If English statutes (of only limited operation in England) have, on the whole, furnished models for oversea deed registration statutes, this is by no means the case with respect to the oversea statutes relating to registration of title. The English Act of 1862 (the Land Registry Act, 1862) does not seem to have been made use of at all overseas. The Land Transfer Acts, 1875 and 1897, have been partially adopted in Ontario, and parts of the Ontario statute have supplied a model for a Nova Scotia Land Titles Act. The Acts of 1875 and 1897 were also enacted in the colony of the Gambia; but the local statute seems to have been a dead letter. Registration of title in the oversea dominions has, in fact, grown up quite independently of English legislation, though there are here and there instances of adaptation of fragments of the English Acts. The references in the Jamaica Registration of Title Law, 1888, to "absolute" and "qualified" title are probably drawn from the English Act of 1875. The most marked of the differences between the English and oversea registration of title statutes is the provision in the English Acts for more than one grade of warranted title—"absolute" and "possessory." The first registration of land with "possessory title" has proved a great stumbling-block in the way of the English system, much trouble being caused by the difficulty of discovering the proper relation between the legal estate of the ordinary law and the registered ownership provided for by the statutes, where the registered owner's land

is only registered with "possessory title," *i.e.*, subject to any outstanding legal estate in existence at the date of first registration. Thus it is the legal estate again in this connection that is responsible for difficulties in conveyancing which have been overcome in the dominions by means of a better system of registration.

It is the position of the legal estate in England, both owing to the absence of a general system of deed registration and also owing to the presence in the limited system of title registration of the "possessory title," that constitutes the chief obstacle in the way of reform. It is the special position of the legal estate, too, that constitutes one of the chief differences between conveyancing in England and overseas. The framers of the Law of Property Bill have clearly discerned that the crux of the situation is the legal estate, but owing to the difficulty of now introducing a general system of registration—the remedy found so efficacious overseas—they have resorted to the homœpathic remedy of more legal estate. By the reforms centred round the legal estate it is claimed that most of the objects and advantages of registration will be achieved and attained without registration itself being necessary. This principle of elevating the legal estate to a position still higher than it even now occupies aptly illustrates and symbolises the different outlooks of home and oversea reform respectively. The dominions have sought to overcome the complexity of conveyancing law, which the doctrine of the legal estate produces, by employing registration to minimize the importance of the legal estate. At home no attempt to overcome the same complexity by means of registration is made; but it is hoped that the complexity will disappear if greater value than ever is set on the legal estate, and its importance magnified accordingly.

This, then, appears to be the point at which the home and oversea reformer of property law mutually diverge and dissent—the value and importance, absolutely and relatively, separately and in mutual relations, of the legal estate and registration. Notwithstanding the difference between deed and title registration—in the latter the registration of an instrument actually gives to it its only conveyancing operation—the theoretical relation between the legal estate and registration is in principle the same. The words of Lord ST. LEONARDS, though spoken with reference to the Irish system of deed registration, express the general principle when he said in *Drew* v. *Norbury* (1846, 3 Jo. & Lat., at p. 302): "The Act of Parliament does not convert an equitable into a legal estate; that would be to confound the nature of those two estates; but it so impresses the title with the liability to give effect to the equitable estate," when the latter is prior in time of registration, "that the person who obtains the legal estate is bound to support the equitable title and to clothe it with the legal estate." Thus, the effect and operation of any system of registration is to afford an easier criterion for determining who of several competing persons is entitled to the advantages usually conferred by possession of the legal estate, than is afforded by the ordinary English system of struggling for the legal estate or the best right to it. This easier criterion the oversea dominions have preferred to employ, leaving England (in regard to most of the land within her boundaries) to rely on a system of conveyancing law unassisted by registration.

JAMES EDWARD HOGG.

(To be continued.)

The Ministry of Health announce the first awards under the Acquisition of Land Act as to the price to be paid for land acquired compulsorily for housing purposes. The two sites dealt with are in the Uxbridge urban district. In the first case the value of the land was in dispute. The owners claimed £3,106 for the site, which has an area of slightly under four acres. The district council submitted the value at £1,700. The official arbitrator, Mr. Howard Martin, has awarded £2,162. In the second case no reply was received from the owners to many communications made to them. The site was valued on behalf of the district council at £487, and this amount was awarded. The arbitrator, in view of the circumstances of the case, ordered the owners to pay their own costs and the costs of the acquiring authority incurred since 9th October, 1919.

The Land Values Committee.

II.

THE announcement made by the Chancellor of the Exchequer in his Budget speech on Monday, that the Land Value Duties are, with the exception of the Mineral Rights Duty, to be withdrawn makes it unnecessary to do more than notice very shortly the evidence which had been prepared for the Land Values Committee; but since it is proposed to keep the Valuation Department on foot, the following statement by Mr. PERCY THOMPSON is of interest:—

> "37. But once the duties were repealed, the valuation as contemplated by the Act would cease to have any fiscal significance or at this date to serve any other useful purpose. Even if a new scheme of land values taxation were introduced in the near future, the completion of the valuation would not prove of any material assistance. Any new scheme, whether imperial or local, would have to proceed upon an up-to-date valuation and not upon one that dates back to 1909. Moreover, the Valuation Office has already in its possession the records of tenure, ownership, boundaries of land, &c., up to date, and if the machinery by which this information is obtained is continued, the Department will in the future have at their disposal the bulk of the material upon which to commence the work of a new and up-to-date valuation."

Mr. THOMPSON dealt with the question of repayment of the Undeveloped Land Duty, which, as appeared from the decision in the *Norton Malreward case* and *Chells Farm case*, had been assessed on a wrong basis, and he considered that if unpaid arrears were abandoned, the duty which had been paid should be returned, but he added:—

> "42. . . The amount of duty involved in an assessment is usually so small that the number of cases that would be involved in repayment of £400,000 is extremely large; and the task of making repayment would be enormous, even if so long a period had not elapsed since the duty was paid. A possible course might, perhaps, be that repayment should only be made at the request of the taxpayer."

This, it appears, is the course which is to be adopted with regard to all the duties which are to be repealed—I.V.D. and Reversion Duty, as well as Undeveloped Land Duty. With regard to Mineral Rights Duty, which is to be retained, Mr. THOMPSON said:—

> "48. This duty is easy to assess and collect, and presents practically no difficulties. It is chargeable at the rate of 1s. in the £ upon owners of minerals on the royalties received where the minerals are leased, and on the rental value of the minerals where they are worked by the owner. The annual yield of this duty—which diminishes with every increase in the rate of income tax on account of the latter tax being a deduction in computing liability—is about £260,000 at the present rate of income tax (6s. in the £). With income tax at 1s. 2d. in the £ it produced about 320,000 per annum.

We referred last week to the summary of the decisions on the Land Value Duties, which is appended to Mr. THOMPSON'S evidence. Another Appendix gives the receipts in respect of the duties in each year from 1910-11 to 1918-19; the totals are:—I.V.D., £460,481; I.V.D. charged as an annual duty on minerals, £44,753; Rev. D., £262,790; and U.L.D., £412,019. Assuming that I.V.D. on minerals is included in the abolition of duties, the aggregate of these figures, with sums paid since they were compiled, shews the amount which is to be returned to the tax-payers on application. The total of the Mineral Rights Duty is £3,008,743, which bears out Mr. THOMPSON'S view of the duty and explains the Chancellor of the Exchequer's decision to retain it.

The evidence prepared by Mr. EDGAR HARPER, Chief Valuer to the Board of Inland Revenue, is now chiefly interesting for the summary it gives of the duties performed by the Valuation Office for purposes other than the collection of the Land Value Duties. These are numerous, and relate largely to Estate Duty Valuation; but the Department has been made use of to estimate the annual value of licensed premises under section 44 of the Finance Act, and to make valuation; for the purpose of fixing monopoly values; and also has assisted Government Departments generally in making valuations incident to the taking of premises for war purposes, and their surrender; and Mr. HARPER makes the following statement as to work done in connection with housing sites:—

> "75. *Housing Sites.*—At the request of the Ministry of Health, the Board, in December, 1918, allowed their valuers, while taking no part in the selection of sites for housing purposes, to furnish an opinion as to the present value of any definitely selected site to a local authority, and, if so requested, to negotiate for the purchase of such sites. Where public utility societies are concerned, the report is made to the

Regional Housing Commissioner, but no negotiations are undertaken by the Department. Up to the end of July last 4,449 sites had been valued, the total area being 38,838 acres and the aggregate values £6,791,912. Up to the same date negotiations had been concluded in respect of 453 sites. Settlements were effected in 309 cases, including 2,939 acres, the aggregate prices agreed amounting to £526,299, or an average of £179 per acre. The prices agreed were, on the average, about 25 per cent. less than those asked by the owners.

These arrangements were subsequently extended to include the valuation for purchase of premises suitable for conversion into flats or tenements, also the purchase of property in existing insanitary areas."

There are also duties imposed on the Board of Inland Revenue by the Acquisition of Land (Assessment of Compensation) Act, 1919, which fall upon the Valuation Department. With regard to the results of the valuation made under the Act of 1910, Mr. HARPER says:—

"78. *The Information Available.*—The original valuation now forms a reliable record of practically all real property in Great Britain. It is not an ordinary valuation, such as might have been obtained by payment of appropriate fees to a large number of practising surveyors, working independently. It is a detailed analysis of values made by a single co-ordinated staff. It could not have been prepared except by a staff specially trained for the work. It can afford information, not merely of the values of individual properties, and of the distribution of value over various areas, but also of the constitution of each of the different values, with details of the way in which they are built up. The difficulties referred to in paragraphs 12 to 28, while increasing the time and cost involved in the work, have compelled the recording of a great quantity of detail in a thorough manner; and all that is now necessary is to keep the records up to date and revise the values from time to time.

79. *Its Nature.*—The material and data accumulated include precise information as to the nature of the property, the situation and extent of the individual holdings, the conditions of tenure and ownership, the names of owners and other persons interested, information as to the history of much property during the 20 years (and in some cases more than 20 years) prior to 1909, and an exact history of it after that date.

80. *Uniformity.*—An important feature of the valuation is that *it has been made upon a uniform basis* throughout the whole country.

81. *Record Plans.*—In addition to the valuation itself, rough working plans, shewing each property as it existed on 30th April, 1909, have been prepared and are available for reference. The record plans, which are reproductions of the working plans, have yet to be completed."

So far as the valuation results are framed on the footing of the special values—gross value, total value, and so on—introduced by the Finance Act, 1910, they have now ceased to be of practical utility; but with reference to the maintenance of the Valuation Department, the following statement with which Mr. HARPER concludes his evidence is of interest:—

"86. *Future Value and Utility of Work Done.*—The future value and utility of the work done on the original valuation will largely depend upon the maintenance of the existing organization and the machinery under which particulars of conveyances, leases, &c., of land are presented to the Inland Revenue Department. A valuer leaving the Inland Revenue Department (which retains all his records) would soon lose his special advantages, as the experience his memory may retain becomes out of date and cannot be renewed. On the other hand, the preservation of the mere records, without the expert staff which built them up, and is continuing that work, would be of small advantage. But the combination of the expert staff and organization with the continuing records will enable the Department to discharge any duties relating to the valuation of real property that may be entrusted to it."

As we noticed last week the tables appended to Mr. HARPER'S evidence include a summary of appeals to Land Values Referees.

The foregoing shortly summarizes the official views as to the Land Value Duties which were ready for the consideration of the Committee had they entered upon the reference. The Appendices to the Report include the following matter which also had been prepared for the Committee:—Memorandum by the Council of the Surveyors' Institution, in which attention is called to the uncertainty in the scheme of values introduced by the Act of 1910, and to the practical difficulties in ascertaining them; also to the detrimental effect which the Act has had on the building industry; a statement by Mr. W. A. SHARPE, President of the Law Society, in which he emphasises the uncertainty and complexity incident to the duties; and a report of the secretary and assistant secretaries of the Land Union on the working of the duties and the valuation under the Act—a very full and interesting statement of the difficulties which have arisen in practice. But here for the present we can leave the subject. If at any time it is proposed to revise the duties, the materials thus collected will form important guidance as to the errors to be avoided.

Reviews.

Damages.

MAYNE'S TREATISE ON DAMAGES. NINTH EDITION. By COLEMAN PHILLIPSON, Barrister-at-Law. Sweet & Maxwell (Limited). 35s. net.

Mayne's Treatise on Damages has long been a standard work. Newer works in the same field have appeared from time to time, but none has displaced Mayne. This is due to the solidity, thoroughness and grasp of fundamental principles displayed in Mayne. New editions cannot increase those merits; they can only abstain from falling short of the standard set by the original edition, and bring the work up to date in respect to case-law and state-law.

Dr. Coleman Phillipson's new edition of Mayne fulfils worthily, on the whole, the merits of such a revision. The first edition appeared so long ago as 1856. The second was revised in 1872 by the late Judge Lumley Smith, who took a part in producing all later editions except the present one. Little in the way of improvement was possible after two such masters had tried their hands upon the clay of the potter. But Dr. Phillipson has boldly and courageously attempted to introduce new features, in addition to making a very careful and systematic attempt to introduce every decided case on the subject matter, whether occurring before or after the last edition of his predecessor.

He has made some alterations in arrangement for the sake of greater lucidity; has excised superfluous introductory matter in each chapter; has eliminated American authorities where English can be found; has given the references to decisions for propositions stated *ipse dixit* by his predecessor, and improved the system of reference. The cumulative effect of many small improvements such as these is not inconsiderable, and Dr. Phillipson may be congratulated on the success of his attempt to bend the Bow of Ulysses while the latter wanders, alas! among the Shades.

Agricultural Holdings.

THE AGRICULTURAL HOLDINGS ACTS, 1908-1914. By T. C. JACKSON, Barrister-at-Law. Fourth Edition. Sweet & Maxwell (Limited).

This new edition of a useful handbook is intended by its learned author to serve a double purpose. In the first place it supplies the text of the Agricultural Holdings Act, 1908, with a commentary discussing the legal problems from the several points of view of landlord, tenant, land agent, and tenant-right valuer. In the second place, it provides a manual on tenant-right valuation, treating the practical as well as the legal aspects of the problem. An exceedingly valuable feature of the work is the fourth chapter of Part II., which summarizes briefly the tenant-right customs existing in various parts of England.

Engineering Contracts.

ELECTRICAL AND OTHER ENGINEERING CONTRACTS. By W. S. KENNEDY, Barrister-at-Law. With an Introduction by Sir ALEXANDER R. W. KENNEDY, LL.D., F.R.S. Sweet & Maxwell (Limited) 12s. 6d. net.

Although written by a member of the bar this is scarcely a legal treatise; it is rather a compendium of practical notes for the benefit of contractors and engineers who have to enter into contracts affecting electrical power and other engineering data. It therefore avoids notes and references to the names of cases, so far as practicable; indeed its readers are referred for that law to "Hudson on Building Contracts"—a classical treatise. The scheme of the work is this. It sets out in large type that form of clause which commends itself to the author as fairest to all parties interested in engineering contracts—*i.e.*, a "model" clause. It then comments on the "model clause," and illustrates its effect in special cases. Other "model" clauses issued by various corporations are then printed in Appendices in order that the reader may compare them with that chosen by the author. This seems a useful plan, and it is carefully worked out in detail.

Books of the Week.

Landlord and Tenant.—The Law of Landlord and Tenant, including the Practice in Ejectment and Rent Restrictions, with an Appendix containing The Agricultural Holdings Act, 1908; Increase

of Rent and Mortgage Interest (Restrictions) Acts, 1915–1919, and other Statutes. By JOSEPH HAWORTH REDMAN, Barrister-at-Law. Seventh Edition. Butterworth & Co. 47s. 6d. net.

Criminal Law.—Criminal Appeal Cases. Edited by HERMAN COHEN, Barrister-at-Law. January 12th, 13th; February 2nd, 9th, 23rd; March 1st, 15th, 16th, 1920. Sweet & Maxwell (Limited). 6s. net.

Review.—The Law Quarterly Review. April, 1920. Edited by A. E. RANDALL, Barrister-at-Law. Stevens & Sons (Limited). 5s. net.

League of Nations.—To-day and To-Morrow. April–May, 1920. Practical Ideals. By ARTHUR JAMES BALFOUR.

International Communications. By Gen. H. O. MANCE. Published monthly for the League of Nations Union by Hodder & Stoughton (Limited). 6d.

Epitome of the Purport, Plans and Methods of the Carnegie Endowment for International Peace.

Minnesota Law Review. April, 1920. 40 dols.

Canada Law Journal. March, 1920. Canada Law Book Co. (Limited), Toronto.

CASES OF LAST SITTINGS

Court of Appeal.

PORT OF LONDON AUTHORITY *v.* **COMMISSIONERS OF INLAND REVENUE.** No. 1. 18th, 19th, and 29th March.

REVENUE—EXCESS PROFITS DUTY—PORT AUTHORITY—"TRADES OR BUSINESSES OF ANY DESCRIPTION CARRIED ON"—BASIS OF ASSESSMENT—PRE-WAR PROFITS OR PERCENTAGE STANDARD—RIGHT OF APPEAL ON STANDARD—FINANCE (No. 2) ACT, 1915 (5 & 6 GEO. 5, c. 89), ss. 38, 39, 40, 45—PORT OF LONDON ACT, 1908 (8 ED. 7, c. 68).

The Port of London Authority, though a statutory public undertaking, carries on a trade or business in the United Kingdom, and is liable to be assessed to excess profits duty under the Finance (No. 2) Act, 1915.

There is a right of appeal from the Inland Revenue Commissioners upon the question whether the pre-war profits standard or the percentage standard shall be taken as the basis of assessment under section 40 (2) of the Act, as well as upon the amount of the standard selected.

Decision of Rowlatt, J., *on the latter point reversed.*

Appeal by the Port of London Authority from a decision of Rowlatt, J., upon a case stated by the Special Commissioners for purposes of income tax (reported 1919, 2 K. B. 608). The appellants were assessed by the Commissioners of Inland Revenue to excess profits duty in the sum of £93,055 for the financial year 1914-15 and in the sum of £234,991 for the year 1915-16 under the provisions of Part III. of the Finance (No. 2) Act, 1915, as carrying on a trade or business within section 39 of the Act. The Authority was a statutory undertaking created by the Port of London Act, 1908, with powers to acquire and carry on the businesses of the various dock companies which then existed, and carried on business on the River Thames. It derived its revenue from dues and rent received for the use of docks and warehouses, and from rates and charges for services rendered and accommodation provided in such docks and warehouses, and on railways and other works owned by the Authority. After payment of all expenses, the balance of the receipts was applied in payment of all interest on Port stock and loans, and after contributing to sinking funds, finally to such purposes for the benefit of the Port as the Authority might determine. On appeal to the Special Commissioners, they determined that the appellants were carrying on a trade or business, and made profits in doing so, and, further, that, having been assessed by the Inland Revenue Commissioners on the basis of the pre-war standard of profits, there was no appeal from them on the question whether they ought not to be assessed on a percentage standard of profits in accordance with section 40 (2) of the Act, the effect of which is stated in the judgment below. Rowlatt, J., affirmed this decision, and the Authority appealed. *Cur. adv. vult.*

THE COURT dismissed the appeal on the first point, but allowed it on the second, as to the standard of assessment.

Lord STERNDALE, M.R., said that on the first point, whether the Authority was carrying on a trade or business within the meaning of section 39 of the Finance (No. 2) Act, 1915, he had no doubt that the decision of Rowlatt, J., was correct, though it was a question why the Legislature should take a percentage of profits which, when earned, would be applied to public purposes, thereby perhaps making necessary an increase in charges on shipping. The appellants admitted that they were chargeable to income tax on their revenue, and that, but for the provision obliging them to devote their surplus revenue to public purposes, they would be liable to excess profits duty. The liability to income tax was established by the case of *Mersey Docks and Harbour Board* v. *Lucas* (8 App. Cas. 891). It was said that the appellants were not liable to excess profits duty, because that was chargeable on profits only, while the Income Tax Acts used the words "profits and gains," and that revenue which the receiver could apply to his own purpose was a profit, while that which he must apply to public purposes was not a profit, but a gain only, which was therefore not chargeable with excess profits duty. To establish the disinction between profits and gains *Mersey Docks and Harbour Board* v. *Lucas (supra)* was cited, but that case, in effect, negatived the distinction, for Lord Selborne expressly said that in the Act profits and gains were equivalent terms. The second point, as to the right of appeal from the Commissioners of Inland Revenue on the manner of assessment, was more difficult. Section 40, sub-section 2, of the Act provided: "The pre-war standard of profits for the purposes of this part of this Act shall . . . be taken to be the amount of the profits arising from the trade or business on the average of any two of the three last pre-war trade years, to be selected by the taxpayer (in this part of this Act referred to as the profits standard): Provided that if it is shown to the satisfaction of the Commissioners of Inland Revenue that that amount was less than the percentage standard as hereinafter defined, the pre-war standard of profits shall be taken to be the percentage standard." The appellants here claimed to have the percentage standard applied to their case. The Commissioners refused the claim, on the ground that it was not shewn to their satisfaction that the pre-war profits standard was less than the percentage standard, and it was said that they arrived at this decision by excluding a large amount of what they ought to have included in the appellants' capital. The appellants contended that if the capital were taken at its proper amount, the percentage standard would exceed the profits standard. They appealed to the Special Commissioners under the provisions of section 45, sub-section 5, of the Act, and those Commissioners held that they had no authority to adjust the amount of the assessment; in other words, that the decision of the Inland Revenue Commissioners on that point was final. In his lordship's opinion such a decision ought to be open to review. An appeal was given against the amount of an assessment. An important element in such an assessment was the basis on which it was made, and, if the basis were wrong, it was difficult to see how the amount of assessment could be right. There were two bases for the assessment—post-war profits minus pre-war profits standard and post-war profits minus pre-war percentage standard, and the assessing authority must first determine which basis to adopt. He could see no reason why, on an appeal against the amount of the assessment, the decision of the Inland Revenue Commissioners on what was only one element of their assessment, though a most important one, should be final, any more than their decision upon the other elements of the amount of the pre-war and post-war profits. If they decided, as they had done in this case, that the profits standard was to be applied, the amount found by them of pre-war profits could be challenged on appeal. If they applied the percentage standard, and fixed it too low by improperly excluding capital which ought to be included, their finding could be questioned, and the amount to be deducted from the post-war profits could be increased. In each of these cases their decision as to the amount of the profits standard and percentage standard was open to review, and there seemed no reason in principle why their decision as to the amounts of these two standards should be final. It was not the decision of an independent authority, but only one of the elements at which the assessing authority had to arrive in order to fix the amount of the assessment, and should be open to review in the same manner as their other decisions. The power of questioning the decision of the Commissioners on this case was not clear, but, on the whole, he thought that the appeal on that point ought to be allowed.

WARRINGTON and SCRUTTON, L.JJ., delivered judgements to the same effect, the latter observing that it was startling to be told that a Government authority should fix the standard basis on which a taxpayer was to pay, and that there was no appeal from such a decision.—COUNSEL, *Ryde*, K.C., and *Edwardes-Jones*; *Sir Gordon Hewart*, A.G.; *T. H. Parr* and *Reginald P. Hills*. SOLICITORS, *E. F. Turner & Sons*; *The Solicitor of Inland Revenue*.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

EVERETT *v.* **GRIFFITHS AND ANOTHER.** No. 2. 17th, 18th, 19th and 20th February; 30th March.

LUNACY ACTS—JURISDICTION OF JUSTICES—FALSE IMPRISONMENT—CLAIM FOR DAMAGES—DETENTION ORDER BY CHAIRMAN OF BOARD OF GUARDIANS—MEDICAL OFFICER'S CERTIFICATE—ALLEGATION OF WANT OF REASONABLE CARE—NO ALLEGATION OF MALA FIDES—LUNACY ACT, 1890, ss. 20, 330—LUNACY ACT, 1891, s. 25.

The plaintiff brought an action for damages for false imprisonment, alleging that the defendants—the chairman of the board of guardians, who made the reception order, and the doctor who gave the certificate of insanity—had wrongfully caused his confinement in a workhouse asylum.

Held (Atkin, L.J., *dissenting*), *that the action failed against the first defendant, who made the reception order, because in so doing he was acting in a judicial capacity, and consequently the question of reasonable care did not, in the absence of evidence that he acted other than honestly, arise for consideration; and the action failed also against the second defendant, because his certificate was not the proximate cause of the appellant being confined in the asylum.*

Decision of the Lord Chief Justice *affirmed.*

Appeal by the plaintiff, H. G. Everett, from a judgment of the Lord Chief Justice, dismissing his action against Mr. H. J. Griffiths, chairman of the Islington Board of Guardians, and Dr. A. K. Anklesaria, the medical officer of the board. The plaintiff claimed damages for his

wrongful certification as a lunatic, and alleged in his statement of claim that, without taking proper care, the defendants falsely, unlawfully and without good faith or reasonable care and without jurisdiction, had signed a certificate that he was of unsound mind, and had procured his detention as a lunatic in Colney Hatch Lunatic Asylum from 27th March to 9th April, 1919. The action was tried before the Lord Chief Justice and a special jury. The plaintiff, during the hearing, withdrew all charges of *mala fides*, and relied solely on the charge of want of reasonable care. The jury, on this question, could not agree, and were discharged. The Lord Chief Justice thereupon entered judgment in favour of the defendant Griffiths, on the ground that, in making the order, he was acting in a judicial capacity, and consequently that no action lay against him for anything which had been done by him in good faith while so acting. The decision in favour of Dr. Anklesaria was upon the ground that the certificate was not the cause of the appellant's being confined in the asylum. After consideration, the appeal, by a majority (Atkin, L. J., dissenting), was dismissed.

BANKES, L.J., said the case against each respondent must be considered separately. But there was one point common to both, which depended upon the construction to be placed upon the provisions contained in section 330 of the Act of 1890, which dealt with the protection of persons who put the Act in force. On the one side it was said that the Legislature could not have inserted any special protection in favour of persons who acted in good faith and with reasonable care, unless it had been intended that all persons who did any of the things mentioned in the section should be under the duty of so acting, and that such a duty must therefore be implied. On the other hand, it was contended that the protection might be needed in cases where such a duty would be implied either from the language of the statute or from the relation of the parties, but that the mere fact that the section was expressed in general terms, so as to cover all cases, did not deprive persons of any protection that they might have apart from the section. That was the view taken by the Lord Chief Justice, following *Harward* v. *Guardians of Hackney Union* (14 T. L. R. 306). The appellant throughout was treated as a pauper lunatic, and was dealt with under the sections of the Act of 1890. In the first instance, he had been treated as an urgent case under section 20, and had been removed to the workhouse. It then became the duty of the relieving officer, under section 14 (2), to give notice that the appellant was deemed to be a lunatic to a justice who had jurisdiction in the place where the appellant resided. When this was done, the section directed the justice to require the relieving officer to bring the alleged lunatic before him, and when this was done section 16 provided for the subsequent procedure. The section required the justice before whom a pauper who was alleged to be a lunatic was brought (*a*) to call in a medical practitioner, (*b*) to examine the alleged lunatic, and (*c*) to make such inquiries as he thinks advisable; and it provides that if, upon such examination or other proof, the justice was satisfied that the alleged lunatic was a lunatic and a proper person to be detained, he might, provided that the medical practitioner who had been called in signs a medical certificate with regard to the lunatic, by order, direct the lunatic to be received and detained in an institution for lunatics named in the order. Each of the respondents acted under this section, and each was called to account by the appellant for what he did. Dealing with the case against the defendant Griffiths first, it was to be pointed out that he was not a justice of the peace, but acted in making the order under the special authority conferred on him as chairman of the guardians under section 20 of the Act of 1891, which provided that every order so given "shall have effect as if made by a justice of the peace under the principal Act." The appellant argued that, while the section gave the order the same force and effect as if made by a justice, it did not clothe the chairman of the guardians with the same immunity as a justice acting under the principal Act. In his lordship's view, that contention was not well founded. If, therefore, Griffiths was honestly satisfied (as it was admitted that he was) that the plaintiff was at the time when he made the reception order a lunatic, he was justified in making the detention order, and it was immaterial whether he used reasonable care in arriving at the decision. Therefore the appeal as against Griffiths failed. Dealing with the case of the second defendant, Dr. Anklesaria, his lordship said he thought that a medical man who was called in under section 16 of the Act of 1890 did appear to come under a duty to the person he examined. Therefore, if he was under any duty at all, that duty must include a duty to act in good faith, and any wilful mis-statement was, by the terms of the statute, in itself a misdemeanour. Whether any duty of acting with reasonable skill as well as with reasonable care was imposed by the statute was a matter on which he felt considerable doubt. To adopt the view that a medical man called in by a magistrate was liable if he made an incorrect diagnosis, acting in perfect good faith, of a man's mental state would be to render the working of the Act extremely difficult, if not impossible. Here he could see no failure on the part of Dr. Anklesaria to use reasonable care and such skill as he possessed in the examination of the appellant in arriving at the conclusion he expressed in his certificate. The appeal therefore, in his case, also failed.

SCRUTTON, L.J., agreed with the appeal being dismissed.

ATKIN, L.J., was for allowing the appeal. He thought that there was evidence of want of care on the part of both respondents. The plaintiff's evidence consisted of his own testimony, and the evidence of several witnesses, medical men and others. He stated that he himself had always been sane, though he admitted that he had held eccentric opinions. The plaintiff argued his case in person, with great force, with complete self-possession, and with much lucidity. He appeared to appreciate the legal points, and he cited a great number of cases, distinguishing those that might be contended to be against him and emphasizing those in his favour. He did not say that all his points were made with equal judgment; but, taking the performance as a whole, it impressed him as one of the most remarkable efforts of a litigant in person that he had ever heard. He had come to the conclusion that the judgment for the defendants should be set aside, and that there should be a new trial. In his opinion there was a duty cast upon those who administered the lunacy laws to take every reasonable care to ascertain the true mental condition of a person before ordering his detention. They had no right to subject anybody to the unspeakable torment of having their sanity condemned and their liberty restricted. He was glad to record his opinion, though it would be ineffectual, that for such an injury as in his opinion the plaintiff had suffered the English law provided a remedy. By a majority the appeal was dismissed.—COUNSEL, the appellant in person; for the respondents, *Rawlinson*, K.C., and *Sydney Davey*. SOLICITORS, for the respondents, *Samuel Price & Sons*.

[Reported by ERSKINE REID, Barrister-at-Law.]

High Court—Chancery Division.

THE DAFEN TINPLATE CO. (LIM.) *v.* THE LLANELLY STEEL CO. (1907) (LIM.) Peterson, J. 2nd, 3rd, 4th, 5th, 8th and 10th March.

COMPANY—ALTERATION OF ARTICLES—BONA FIDE FOR THE BENEFIT OF THE COMPANY AS A WHOLE—COMPANIES (CONSOLIDATION) ACT, 1908 (8 ED. 7, C. 69), *s.* 13.

An alteration of articles of association of a company, giving to the majority of the shareholders power to compel any member (other than A) to transfer his shares, is not for the benefit of the company as a whole, and is invalid.

Sidebotham *v.* Kershaw, Leese, & Co. (Limited) (1920, 1 *Ch.* 154) *distinguished*.

Allen *v.* Gold Reefs of West Africa (Limited) (1900, 1 *Ch.* 656) *applied*.

This was a representative action by a shareholder for a declaration that certain alterations in the articles of association of the defendant company were invalid. The plaintiff company, who were shareholders in the defendant company, had formed another company, from whom they now took their steel bars, instead of from the defendant company, and the defendant company's directors decided that it was no longer desirable for the plaintiff company to remain shareholders in the defendant company. Accordingly the negotiations to buy the plaintiff company shares having fallen through, the directors of the defendant company, being honestly convinced that it was not for the benefit of the defendant company that the plaintiff company should remain shareholders thereof, decided to alter the articles of association of the defendant company, and obtained an alteration of the articles as to compulsory and voluntary transfers of shares providing that in case of a voluntary transfer if the company within thirty days of the receipt of notice of the shareholder's desire to transfer found a purchaser, the shareholder should be bound to transfer the shares to such purchaser on payment of the fair value, which the board was from time to time to declare, such declaration remaining in force for one year, or shorter specified period. And article 42, which dealt with compulsory transfer, provided that the company in general meeting might determine that the shares of any member (other than the Briton Ferry Steel Co.) should, within fifty days after the passing of such resolution, be offered for sale by the board to such person or persons (whether a member or not) as the board should think fit at the fair value to be ascertained as therein provided, and the article made provision for the carrying out of the purchase and transfer of such share.

PETERSON, J., after stating the facts, said:—The evidence shews that the compulsory acquisition of the plaintiff company's shares was not the sole object of the proposed alterations, but that the real object was to protect the defendant company against the conduct of any shareholder considered to be detrimental to the interests of the company. The case of *Sidebotham* v. *Kershaw, Leese, & Co. (Limited)* (*supra*) shews that a resolution altering articles of association so as to enable shareholders to compel another shareholder, who is competing with the company's business, to transfer his shares is valid, as being *bonâ fide* for the benefit of the company. But in the present case the alteration goes much further than the protection of the company from the conduct of shareholders detrimental to its interests. The resolution as passed enables the majority of the shareholders to compel any member (other than the Briton Ferry Co.) to transfer his shares, although there may be no complaint of any kind against his conduct, and although it cannot be suggested that he has done, or contemplates doing, anything to the detriment of the company. It is an unrestricted power authorizing the majority, if they think proper, or if they consider it in their own interests, to require the transfer of his shares by any shareholder other than the Briton Ferry Co. The question then arises whether it is within the power of the majority to alter the articles in the manner proposed so as to enable them at their will and pleasure to expropriate any shareholder. The power of altering articles, conferred by section 13 of the Companies (Consolidation) Act, 1908, "must be exercised, not only in the manner required by law, but also *bonâ fide* for the benefit of the company as a whole, and must not be exceeded," said Lord

Lindley in *Allen* v. *Gold Reefs of West Africa (Limited)* (*supra*). In *Brown* v. *The British Abrasive Wheel Co. (Limited)* (1919, 1 Ch. 290), it was held that the proposed alteration enabling a majority of shareholders to acquire compulsorily the shares of an unwilling minority was not in fact for the benefit of the company. That case was considered by the Court of Appeal in *Sidebotham* v. *Kershaw, Leese, & Co. (Limited)* (*supra*). According to the true meaning of the judgment in the last-mentioned case, and the words of Lord Lindley, the test is, in my judgment, whether the alteration is genuinely for the benefit of the company. It may be for the benefit of the majority of the shareholders to acquire the shares of the minority, but how can it be said to be for the benefit of the company that any shareholder, against whom no charge of acting to the detriment of the company can be urged, and who is in every respect a desirable member of the company, and for whose expropriation there is no reason, except the will of the majority, should be forced to transfer his shares to the majority, or to anyone else? Such a provision might, in some circumstances, be very prejudicial to the company's interests. In my view it cannot be said that a power for the majority to expropriate any shareholder they may think proper at their will and pleasure is for the benefit of the company as a whole, and the power conferred upon the majority by the alteration of the articles in the present case is too wide, and is not such a power as can be assumed by the majority. Such a power cannot be supported unless it is established that the power is *bonâ fide*, and generally for the company's benefit. Objection has also been taken to the provision for compulsory transfer on the ground of the exclusion of the Briton Ferry Co. from the operations of the new article. Whatever may have been the reason for the exclusion, the power conferred by the alteration ought, in my view, to apply to all the shares, and ought not to confer on any one or more of the majority benefits and privileges in which other shareholders of the same class do not participate. Possibly in some cases the exclusion of some particular shareholder from the operation of an expropriation clause may be justified by shewing that the exclusion is for the benefit of the company as a whole, although on that point I will not express any opinion; but even if it were so, there is no adequate reason in the present case for the exclusion of the Briton Ferry Co. In my judgment article 42 is invalid.—COUNSEL, *Maugham*, K.C., *Cunliffe*, K.C., and *Dighton Pollock; Romer*, K.C., *P. F. Wheeler*, and *G. Clark Williams; Tomlin*, K.C., *Hughes*, K.C., *A. Sims*, and *Trubshaw*. SOLICITORS, *J. B. Somerville*, for *Brodie & Walton*, Llanelly; *Smith, Rundell, & Dods*, for *F. N. Powell*, Llanelly; *Speechly, Mumford, & Craig*, for *Roderick & Richards*, Llanelly.

[Reported by LEONARD MAY, Barrister-at-Law.]

MILLS AND ANOTHER *v.* CANNON BREWERY CO. (LIM.)
P. O. Lawrence, J. 17th and 24th March.

LANDLORD AND TENANT—COVENANT NOT TO ASSIGN WITHOUT CONSENT—UNREASONABLE GROUND FOR REFUSAL.

Where in a lease of a tied house there was a covenant not to assign without the consent of the brewery, and the brewery refused to give their consent to the assignment to one H. Appenrodt (1) *because his name and nationality of origin would tend to depreciate the trade of the house,* (2) *because of the present requirements of the licensing justices that a covenant should be placed in leases that licensees should be resident in their licensed premises, although there was no such covenant in the lease in this case, and* (3) *because the purchaser was interested in other licensed premises and could not give attention and supervision to this house*

It was held that the refusal on each of the three grounds was wholly unreasonable, and that the plaintiff was accordingly entitled to assign to H. Appenrodt without licence.

This was a summons for a declaration that upon the true construction of a certain underlease and in the events which had happened, the refusal of the defendants to grant a licence to assign to the underlease, one H. Appenrodt, was arbitrary, and that, notwithstanding such refusal, the plaintiffs were entitled to assign without such licence. The facts were as follows:—In 1895 the defendants' by underlease demised a public-house known as "The Porcupine" to one Aberg for a term of 45 years from March, 1895, at a certain rent, and Aberg covenanted not to carry on certain trades, and not to assign or underlet the demised premises without the written licence of the defendants and the head lessor first had and obtained, and also covenanted during the term to purchase all malt liquors from the defendants or their successors in trade. There was a proviso in the deed for re-entry on breach of any of the covenants. The underlease was now vested in the plaintiffs for the residue of the term, and they had agreed to sell their interest to H. Appenrodt, and the head lessor had given his written licence, but the defendants refused a licence and stated their reasons as follows: (1) That the purchaser's name and nationality of origin would tend to depreciate the trade of the house; (2) that in accordance with the regulations or requirements of licensing justices the defendants now required that their licencees should be resident upon their licensed premises, and that the purchaser had stated that it was not his intention to reside upon the premises; and (3) that the purchaser was interested in other licensed premises, and consequently could not give the attention and supervision to "The Porcupine" that should be bestowed upon it. Hence the plaintiffs commenced this action.

P. O. LAWRENCE, J., in the course of a considered judgment, said: The name and origin of the purchaser does not constitute a reasonable cause for withholding the licence to assign. Although the purchaser is a German by birth, he has been resident in England many years, and in February, 1912, became a naturalized British subject, and is admittedly a respectable and responsible person. The second and third grounds of refusal also cannot be justified. The underlease contains no covenant by the underlessee to reside on the premises or to carry on any business thereon, much less to devote his whole time to any business that might be carried on thereon. The defendants, having regard to the views of some of the licensing justices, have inaugurated a policy by which they in their tenancy agreements require their tenants to reside on the licensed premises, but this policy cannot be applied to the premises comprised in the underlease; to attempt to do so would be to ignore entirely the nature of the underlease, which has still twenty years to run, and to impose a condition not contained in the underlease. Yet this is precisely what defendants are endeavouring to do by their refusal. A refusal based on such grounds is wholly unreasonable. The plaintiffs, therefore, are entitled to the declaration asked for.—COUNSEL, *Jenkins*, K.C.; *Sir A. Bodkin; G. D. Pepys; Owen Thompson*, K.C.; *A. P. Wootton; H. B. Wells*. SOLICITORS, *Nash, Field & Co.; Boulton, Sons & Sandeman*.

[Reported by LEONARD MAY, Barrister-at-Law.]

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Court of Criminal Appeal.

REX *v.* JAMES PAUL. REX *v.* McFARLANE. Earl of Reading, C.J., Bray and Avory, JJ. 15th March.

CRIMINAL LAW—EVIDENCE—PERSON CHARGED GIVING EVIDENCE—CROSS-EXAMINATION BY COUNSEL FOR PROSECUTION—QUESTIONS INCRIMINATING CO-DEFENDANTS—CRIMINAL EVIDENCE ACT, 1898 (61 & 62 VICT., c. 36), s. 1.

Where a person charged goes into the witness-box to give evidence for the defence, and has been sworn, he may be cross-examined like an ordinary witness, and it is immaterial whether he stands mute or gives evidence for the defence or for the prosecution. Even if all he says, on being sworn, is "I plead guilty," he is nevertheless liable to be cross-examined by counsel for the prosecution, so as to incriminate a person charged jointly with him.

The appellants were charged jointly with three other persons before the Recorder at the Central Criminal Court, with warehouse-breaking, and with stealing furs of the value of £3,000. A number of men were concerned in the robbery, and the furs were taken away in a motor lorry. The appellants set up an *alibi*, and evidence was called to establish it. A man named Goldberg, who was charged jointly with the appellants, went into the witness-box to give evidence, and on being sworn he said, "I plead guilty," and had nothing more to say. Thereupon he was cross-examined by counsel for the Crown, who elicited from him evidence which incriminated the appellants. The appellants were convicted and were each sentenced to five years' penal servitude. It was contended on behalf of the appellants that this cross-examination was irregular, in that it infringed the provisions of section 1 of the Criminal Evidence Act, 1898; that as the only evidence given by Goldberg was a confession of his own guilt, the issue was dead, and the counsel for the Crown was not entitled to cross-examine him to elicit evidence incriminating his co-defendants, the appellants, and that therefore the convictions ought to be quashed.

Earl of READING, C.J., in delivering the judgment of the Court, said that the main point raised on behalf of the appellants was that counsel for the Crown ought not to have been allowed to cross-examine Goldberg after he had admitted his own guilt, and that, as counsel had cross-examined Goldberg with a view to incriminating the appellants, who were jointly charged with him, the convictions of the appellants ought to be quashed. The argument was based on section 1 of the Criminal Evidence Act, 1898. It was argued that although the Act of 1898 made a person charged a competent witness for the defence, yet if the person charged went into the witness-box and said that he was not guilty, he could not be cross-examined by the prosecution, as the

issue was then dead. But that argument was based on a fallacy. When a person charged went into the witness-box to give evidence for the defence, and was sworn, he was in the same position as an ordinary witness, and was therefore liable to be cross-examined. It was immaterial whether he stood mute, or whether he gave evidence for the defence or for the prosecution. It was not what he said in the witness-box that rendered him liable to be cross-examined, but the fact that he went into the witness-box as a witness for the defence. It had also been contended that counsel for the Crown was not entitled to cross-examine a person charged, who was called as a witness for the defence, so as to incriminate a person charged jointly with him. That contention, however, could not be supported. The appeals must be dismissed.—COUNSEL, for the appellants, *St. John McDonald*; no counsel appeared for the Crown. SOLICITOR, for the appellants, *Bruce Searl*.

[Reported by T. W. MORGAN, Barrister-at-Law.]

New Orders, &c.

County Court, England, Procedure.

(*Continued from page* 429.)

Increased Costs.

Order LIII., Rule 50, is hereby annulled, except in respect of business done before the thirty-first day of December, nineteen hundred and nineteen, or business done since that date and included in bills delivered before the date when this rule comes into operation, and the following rule shall stand in lieu thereof, viz. :—

76. *Order LIII., Rule 50. Increase of costs.* 6 *Edw.* 7, *c.* 58.]—(1) The total of any items of costs (as distinct from payments) in respect of business done after the thirty-first day of December, nineteen hundred and nineteen, in any action or matter commenced in or remitted to a county court, or in proceedings under the Workmen's Compensation Act, 1906, shall where costs are payable under Column B or Column C of the higher scale be increased by 33⅓ per centum, and such increase shall be allowed upon any taxation or assessment of costs in respect of any such business as well between party and party as between solicitor and client.

(2) Provided—

(*a*) that this rule shall not affect any power to direct payment of a fixed or gross sum in respect or in lieu of costs;

(*b*) that where any items of costs are increased under Rule 8 of this Order, or costs are allowed on any scale higher than that which would otherwise be applicable, the increase authorized by this rule shall not be allowed in respect of such items or in respect of costs, allowed on such higher scale, unless the judge otherwise orders;

(*c*) that this rule shall not apply to bills of costs which have at the date when this rule comes into operation already been delivered to the client sought to be charged therewith or to the person chargeable therewith or liable therefor, or to bills already taxed and certified or allowed.

(3) The increase hereby authorized shall not affect the question whether a bill of costs when taxed is or is not less by one-sixth part than the bill delivered, sent or left.

[*There is an Appendix of Forms.*]

Ministry of Health Order.

The following Order has been made:

The Housing Accounts Order (Local Authorities), 1920. 31st March.

With the Order there is issued a Memorandum of "Notes on Special Points in connection with the keeping of Assisted Housing Accounts," and also the following explanatory circular letter :—

Ministry of Health,
Whitehall, S.W. 1,
31st March, 1920.

THE HOUSING ACCOUNTS ORDER (LOCAL AUTHORITIES), 1920.

SIR,—I am directed by the Minister of Health to forward to you the enclosed copy of the Housing Accounts Order (Local Authorities), 1920.

General Effect of the Order.

1. The Order prescribes the books and accounts which are to be kept by a Local Authority with respect to an Assisted Housing Scheme within the meaning of the Regulations, and it sets out the duties of the officers concerned. The Order applies to any Local Authority which has an Assisted Housing Scheme. In every case the accounts to be kept under the Order will be subject to audit by a District Auditor. It requires that these accounts shall be kept on the basis of income and expenditure, to the extent of including items falling due for receipt or payment within or at the close of the financial period. The Minister retains power to assent to departures from the requirements of the Order in any case where this course appears to be necessary.

Separate Accounts.

2. Separate accounts are required to be kept for the Assisted Housing Scheme. In all cases separate impersonal accounts and a separate revenue account should be kept, and the balances connected with the housing accounts should be set out as directed in the Order, either in a separate balance sheet or in a separate section of the general balance sheet; it is not, however, necessary that a separate ledger, cash book, or banking account should be provided, except where the other accounts of a council are not audited by a district auditor. In the latter case an entirely separate set of books will be found to be necessary.

Small Authorities.

3. The Order is drawn so as to provide for all the books and accounts which may be necessary in connection with the requirements of the Regulations, but in the majority of cases, particularly of the small authorities, the circumstances will enable many of these accounts to be dispensed with.

In the cases of the small authorities it will usually be found that the only ledger accounts needed will be those mentioned in Article III. (1) of the Order as being required in all cases.

The only separate books of account required in these cases will be :—A rent account book and a rent collector's cash account. These are to be supported by a register of tenancies, which will record in more concise and convenient form than is possible in the minute book all facts in connection with letting agreements.

The Terrier which records the cost of each house is required in all cases, but this book need not be written up more than once.

Financial Statement.

4. For the present the financial statement should be in the form prescribed by the Local Government Board by their Order dated 30th March, 1918. For the purpose of stamp duty, the housing expenditure would be added to any other expenditure of the authority which was audited by the district auditor.

A memorandum containing notes on some special points in connection with the keeping of the accounts is enclosed.

The Order, together with this circular and the memorandum will be placed on sale, so that copies may shortly be obtained, either directly or through any bookseller, from His Majesty's Stationery Office at the following addresses :—Imperial House, Kingsway, London, W.C. 2; 28, Abingdon-street, London, S.W. 1; 37, Peter-street, Manchester; and 1, St. Andrew's-crescent, Cardiff.—I am, sir, your obedient servant, F. L. TURNER, Assistant Secretary.

To the Clerk to the Local Authority.

Ministry of Food Orders.

THE DEALINGS IN SUGAR (RESTRICTION) ORDER, 1919.

Notice of Revocation.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as on the 20th March, 1920, the Dealings in Sugar (Restriction) Order, 1919 [S. R. & O., No. 1715 of 1919], but without prejudice to any proceedings in respect of any contravention thereof.

20th March.

THE IMPORTED GRAIN (IMPORTERS' PRICES) ORDER, 1919.

Notice of Revocation.

In exercise of the powers conferred upon him by the Defence of the Realm Regulations and of all other powers enabling him in that behalf, the Food Controller hereby revokes as on the 20th March, 1920, the Imported Grain (Importers' Prices) Order, 1919 [S. R. & O., No. 1295 of 1919], but without prejudice to any proceedings in respect of any contravention thereof.

20th March.

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THE MARKETS AND WHOLESALE DEALERS RETURNS ORDER, 1920.

1. The market authority of every market in which any article to which this Order applies is sold or bought, shall make such returns and furnish such particulars relating to the market, or to any rents, tolls, dues or other charges made or expenses incurred by them in connection with the market, or to such other matters connected with the market as may from time to time be required by or under the authority of the Food Controller.

2. Every person dealing by wholesale in any article to which this Order applies shall make such returns and furnish such particulars as to his dealings in such article, as may from time to time be required by or under the authority of the Food Controller.

3. Until further notice this Order shall apply to fruit and vegetables, fish, live stock, meat, poultry and game.

4. "Market authority" shall include any person, company, corporation or local authority having the control or management of any market, or in receipt of rents, tolls, dues or other charges in respect thereof.

5. Failure to make a return or the making of a false return, or the furnishing of false particulars is a summary offence against the Defence of the Realm Regulations.

6. This Order may be cited as The Markets and Wholesale Dealers Returns Order, 1920, and shall come into force on the 25th March, 1920.

25th March.

THE FLOUR AND BREAD (RETURNS) ORDER, 1920.

1. Every factor, packer and other wholesale dealer in flour shall make an accurate return as to his stocks of and dealings in flour on the official form F. & B. 14 in accordance with the instructions on the form and shall make such further returns and give such other information as may be required by or under the authority of the Food Controller.

2. Every retail dealer in flour and every manufacturer of bread for sale shall make accurate returns as to his stocks of flour and dealings in flour and bread on the official forms F. & B. 14 and F. & B. 15 in accordance with the instructions on the forms, and shall make such further returns and give such other information as may be required by or under the authority of the Food Controller.

3. In Ireland the returns shall be made and information given to the Department of Agriculture and Technical Instruction for Ireland.

4. Every person to whom this Order applies shall permit any person authorized in that behalf by the Food Controller or a Divisional Food Commissioner, or a Food Committee, to inspect at any time all his stocks of flour and bread and all books of account and other documents relating to his dealings in flour and bread.

5. Failure to make a return or to give information or the making of a false return or giving of false information is a summary offence against the Defence of the Realm Regulations.

6. This Order may be cited as The Flour and Bread (Returns) Order, 1920.

26th March.

The following Orders have also been issued:—

The Imported Wild Rabbits (Prices) Order, 1920. 21st February.
The Potatoes Order, 1920. 20th March.
The Imported Frozen Poultry (Prices) Order, 1920. 20th March.
The Jam (Prices) Order, 1920. 20th March.
The Rice (Retail Prices) Order, 1920. 20th March.

Societies.

Solicitors' Benevolent Association.

The monthly meeting of the directors of this association was held at the Law Society's Hall, Chancery-lane, on the 15th inst., Mr. A. Copson Peake in the chair. The other directors present were Messrs. E. R. Cook, T. S. Curtis, W. E. Gillett, E. F. Knapp-Fisher, C. G. May, R. W. Poole and H. A. Tweedie. £597 was distributed in grants to deserving cases, thirteen new members were admitted, and other general business transacted.

United Law Society.

A meeting was held in the Middle Temple Common Room on Monday, 12th inst. Mr. Wilfred Godfrey was in the chair.

Mr. H. B. S. Hoddinott moved: "That, in the opinion of this House, Labour is fit to govern." In the absence of Mr. Williams, Mr. G. W. Fisher opposed. Messrs. S. E. Redfern, P. S. Pitt and W. C. Pilley also spoke. Mr. Hoddinott having replied, the motion was put to the House. The voting being equal, the chairman gave his casting vote against the motion, which was therefore lost.

At a meeting of over 500 members of the Cyclists' Touring Club on the Thames-embankment last Saturday, a resolution was carried protesting against the exclusion of cyclists from the Roads Advisory Committee of the Ministry of Transport, against the disproportionate increase in the charges for the conveyance of bicycles by rail when accompanied by a passenger, and against the continuance in time of peace of the war regulation requiring rear lamps to be carried on bicycles.

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Prize Money.

In the House of Commons, on Wednesday, Mr. Long, answering Mr. Grattan Doyle (Newcastle, N., C.U.), said:

The Admiralty are only concerned with the Naval Prize Fund, and not with the Prize Court Fund generally. The Court cases are not yet sufficiently advanced to enable an estimate to be made of the total amount of the Naval Prize Fund, but a sum of £6,600,000 is now in hand. There will, of course, be a balance between the Prize Court Fund and the Naval Prize Fund, but the Admiralty are only entitled, on behalf of the Naval Prize Fund, to Droits of the Crown, and are not concerned with the balance. Payments to the amount of about £1,300 for various charges have been made under Schedule 2 of the Naval Prize Act. A distribution of the sum in hand will begin forthwith, and an announcement to that effect is being published in Fleet Orders of this week. The amount of one share for the present distribution is 50s. Payment to naval officers and men still serving with the Fleet and in Naval Establishments will be undertaken forthwith. Payment to discharged and to demobilized officers and men, and to the representatives of those deceased, who are eligible to participate, will begin early in June—due notice of which will be given in the Press. No applications made prior to the issue of such notice can be dealt with.

Prosecutions for Perjury.

At the Central Criminal Court, on the 15th inst., says the *Times*, before Mr. Justice Darling, William John Patrick Grierson, 34, labourer, pleaded "Guilty" to an indictment charging him with committing perjury in the Divorce Court on the trial of a petition presented by him in which he asked for a divorce from his wife.

Mr. Justice Darling sentenced the prisoner to three months' imprisonment, but said that as he bore an excellent character he would not give him hard labour.

Mr. Cecil Whiteley, prosecuting for the Director of Public Prosecutions, said the prisoner, who was then in the Army, was married to his wife in 1909, but the couple stayed together only one night, as the prisoner immediately left with his regiment on foreign service. In 1910 he went through the form of marriage with a woman in East Africa. The perjury consisted in his statement in the Divorce Court last year that at the time he went through the ceremony of marriage in East Africa he believed his wife was dead, whereas during the whole of the time he had been in correspondence with his wife and other relatives.

Mr. Justice Darling, in passing sentence, said: "In the Divorce Court perjury is committed every day—perjury of the most deliberate character—especially by co-respondents, of whom it is expected by many people that they should commit perjury or else they are not—I think the

phrase is—'playing the game.' The result is that the proceedings of a Court where prosecutions for perjury hardly ever take place have not the same sanction as those in Courts where perjury is more frequently prosecuted. If divorce cases were made triable at assizes it might very well be that a measure, for which many people are agitating, might entail a further reform for which lovers of truth might thank the Judges of Assize."

His Lordship added that while he must give the prisoner some punishment—for it was perjury, whether it was committed in the Divorce Court or anywhere else—he should not give him such a severe sentence as he should have done if he had given false evidence in a Court where perjury was more frequently prosecuted and punished. The law must be vindicated though the prisoner was only one out of many hundreds who committed perjury and escaped without prosecution.

The Secrecy of Incest Trials.

At the Central Criminal Court, on the 16th inst., says the *Times*, before Mr. Justice Darling, a charge of incest was called on for hearing, and everyone not connected with the case was directed by the Court officials to leave the tribunal during the trial, the Incest Act, 1908, requiring the proceedings to be *in camera*.

Mr. Justice Darling, at the end of the trial, said that he thought it a great disadvantage that the public should not know that trials took place for incest, who were the accused, and what sentences were passed if they were found guilty. But as such trials took place in secret by order of Parliament, these facts did not get known. "I am certain myself," his Lordship continued, "that incest would be much less frequent if people knew that since 1908 it is a crime punishable in the ordinary criminal Courts of this country—which it was not before—and if they knew that Parliament had indicated that people who are found guilty of incest are liable to be sent to penal servitude for seven years. I have had a good deal of experience of trying cases of this kind on circuit and in this Court, and I am convinced that it is time, in the public advantage, that this system of trying cases in secret should be abolished. I have just tried four people, brothers and sisters, for incest. As it was in secret I shall not give their names or state what punishments I inflicted. They were, of course, within the severe punishments indicated by Parliament. What I have said does not trench on the secrecy of the trial. But I thought it my duty to say it because I am fully persuaded that these cases should be tried as ordinary sexual cases are tried. There are no details in them of a more revolting character than in the other cases; in fact, in nearly all incest cases the woman consents, and therefore there are not the horrible instances of violence and so on frequently publicly given in evidence in other cases and made known to everybody throughout the length and breadth of the land.

"Whether I am justified in saying what I have said I shall leave the public to judge. But I thought it my duty to say it because I believe the present system is unjust to ignorant people, who are often unacquainted with the mere fact that a law has been recently passed under which they can be severely punished for what was hitherto not a criminal offence nor triable in the King's Courts."

Village Reconstruction.

Sir H. Trustram Eve, in a paper on "Village Reconstruction," read at a meeting of the Auctioneers' and Estate Agents' Institute last week, made an earnest plea for the model village. As surveyors, auctioneers, and agents, they had, he said, enormous influence and much power. Too often they proceeded to lot out the land without reference to other lands not in possession of their client, and with regard to the interest of his pocket only. The present "shape" of many villages was due to the planning of surveyors and auctioneers extending back to beyond memory. A rearrangement of boundaries would improve many squalid and cramped villages, and gladden many hearts. Labour could be happily anchored in a happy village.

The reconstruction of a village, therefore, should be done well and boldly or not at all. Niggling minds, which were based on short-view selfishness, must be squashed. The scheme must include cottage gardens in the best places; cow commons, and in certain cases, horse commons; small holdings on the best land, even if good grass had to be ploughed up; also places for games. Village industries must be fostered, and provision for raw materials arranged if they existed locally. Nothing must be left to chance. The weaker vessels must be helped so that they could live and thrive, and, as far as possible, they must be placed so that they were independent of big men. Some people might call that Socialism, but to make one's fellow-creatures happy, even at one's own expense, was a pleasurable vocation. Dealing with footpaths, he said it was difficult to go for a walk in the neighbourhood of some villages without trespassing, and perhaps without the risk of being summoned for being "in search of conies." He advocated new and pleasurable footways, and the review of all the existing footpaths. A small wood, or two or three spinneys, might be secured for the villagers, where they would have the right to gather primroses or bluebells. He insisted on the need for obtaining the support of the parish councils for any schemes of reconstruction.

Law Students' Journal.

The Law Society.

PRELIMINARY EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the preliminary examination held on 24th and 25th March, 1920:—

Alexander, Stanley
Allen, Percival Robert
Andrews, Richard Henry
Ash, John George Oswald
Ashworth, Reginald
Attenborough, Bernard
Austin, Robert Charles Edwin
Auty, Stanley Critchley
Banham, Cecil Francis William
Beech, Charles Pearsall
Bell, Frederic Robinson
Blakeney, William Ernest
Booth, Daniel Lunn
Booth, Robert
Boyd, John Henry
Brook, Arnold
Brown, Grace
Brown, Herbert Sydney
Bryceson, Maurice Alan
Buxton, Francis Henry White
Cawdron, Eric Reginald
Chapman, Edward Collingwood
Chitty, Walter Henry
Chubb, Llewellyn Travers
Cole, Frank Edward
Cole, Maurice Buxton
Conway, Edgar Barnard Macey
Cooper, Richard Gordlestone
Cutting, Hugh William Paterson
Davidson, James Keith
Dixon, Arthur Halstead
Edwards, Arthur Delmiro Maricueo
Edwards, Charles Talbot Gower
Elliott, Ronald Armitage
Ford, Mortimer Noel
Francis, William James
Freeman, Alan Gurth
Gamon, Geoffrey Alexander Percival
Goodger, Charles John Swainston
Goodway, Leslie Redver
Goodyear, Norman
Gray, Lindsay Russell Nixon
Greville-Smith, Dudley Frederic Howard
Grey-Edwards, Henry Nugent Armstrong
Gunnell, John Henry
Guthrie, Elizabeth Winifred
Harrold, Philip Henry
Hayward, Norman George
Hill, Frederick George
Hodgson, Frank William
Holcroft, Frederick Howard Thomas
Horsman, James Francis
Jackson, Harold
Johnson, Ralph Albert
Jones, Thomas Norman
Jones, Thomas Robert
King, Gilbert Arnold
Kirkland, John
Kirkup, George Robson
Lewis, Rupert Robert
Lightfoot, Ernest Eldon
Littlewood, Sydney Charles Thomas
Lowe, George Cecil
Lucking, Cyril Dudley
Lynch, Stephen Ratcliffe
Macmillan, Kenneth Godfrey
Maplesden, Arnold Keith
Marris, Philip Colquhoun
Meates, Ronald Henry Crossley
Moore, Wilfred Hugh
Newborn, Geoffrey Welby
Newborn, George Rupert
Norman, John Brownlow
Overton, Edgar James
Paddison, Norman William Llewellyn
Patterson, William Moscrop
Pexton, Stanley Robert
Phillips, Geoffrey Moreton
Reed, Edward Ingram
Rogers, Tom Percival
Roots, Reginald
Rudge, Herbert Nouaille
Rudling, Thomas Edward
Russell, James Godfrey Nickolls
Rutherford, William
Sadd, Albert Edward Victor
Samuel, Charles
Scott, George Hamilton
Sheppard, Herbert James
Sirrell, Sidney
Swann, Lawrence Edmund
Syrett, Geoffrey Herbert
Syrett, Reginald Alan
Taylor, Ethelbert Adrian Patrick von Sobbe
Taylor, Gillian
Taylor, Harold Mayer
Taylor, Herbert Gordon
Thomson, Knowles Archer
Toplis, Wilfrid Lee
Turner, Charles Wilfrid Mallord
Walker, James
Wallis, Walter Richard
Ward, Edward John
Whitehead, John Townsend
Whittaker, George Harold
Williams, William George
Wollen, Ernest Russell Storey
Woodward, Albert Harry

No. of candidates, 177; passed, 108.

Special intermediate (trust accounts and book-keeping) examination held on 28th January, 1920.

PASSED.

Kenneth Elliott.
Henry Fergus Graham, M.A. Oxon.
Leslie Penry New.

No. of candidates, 3; passed, 3.

By order of the Council,
E. R. COOK, Secretary.

Law Society's Hall, Chancery-lane, London, W.C. 2.
16th April, 1920.

Obituary.

Sir John T. Goldney.

Sir JOHN TANKERVILLE GOLDNEY died on the 11th inst. at Monk's Park, Corsham, aged seventy-three, from heart failure following influenza. Sir John was the son of the late Sir Gabriel Goldney, who was for twenty years M.P. for Chippenham, and brother of the present baronet, Sir Prior Goldney. He went to Harrow and Cambridge, and was called to the Bar in 1869. In 1880 he was appointed Attorney-General of the Leeward Islands, and in the following year became Acting Chief

Justice there. He was appointed a puisne Judge in British Guiana in 1884, and three years later he went to the Straits Settlements as a Judge, remaining there until 1892, when he was made Chief Justice of Trinidad. He was knighted in 1893. Sir John was twice married, his second wife, who survives him, being a daughter of Major F. C. Napier Goldney, Indian Army. The Goldneys have been associated for centuries with Wiltshire, and an ancestor of the family obtained a charter of incorporation for Chippenham from Queen Mary in 1553.

Legal News.

Appointments.

The Home Secretary has appointed Mr. HENRY CHARTRES BIRON to be Chief Magistrate of the Metropolitan Police Courts, in succession to Sir John Dickinson, who has retired.

Mr. Biron was called to the Bar by Lincoln's Inn in 1886, and practised at the Criminal Bar in London and on the South-Eastern Circuit. He served as counsel to the Post Office at the Central Criminal Court, and as Treasury Counsel to the London Sessions. He was engaged in many notable criminal cases, among which was the Lynch high treason trial in 1903, when he appeared with the late Mr. H. G. Shee, K.C., and Mr. Avory, K.C. (now Mr. Justice Avory), for the defence. He was appointed a London stipendiary magistrate in 1906. He is the joint author of "Biron and Chalmers on Extradition."

Sir John Dickinson was appointed Chief Metropolitan Magistrate in 1913. He sat at Bow-street Police Court for the last time last Saturday. Though, says the *Times*, he could be very stern on occasion, Sir John earned a reputation for kindliness on the Bench. He was a firm believer in the application of the First Offenders Act, and adopted very largely the practice of referring cases back for private inquiry by the court missionary with a view to reclaiming prisoners rather than punishing them. He was keenly interested in the careers of many persons whom he had dealt with in this way. On one occasion, at the Thames Police Court, a little girl expressed a wish to kiss him after he had disposed of her case, and he smilingly granted her request.

Changes in Partnerships.

Dissolutions.

ROGER RICHARD GLOVER, WILLIAM KENNEDY, and GEORGE DODGSON KENNEDY, solicitors (Leo. Kennedy & Glover), Ormskirk. March 1. So far as concerns the said William Kennedy, who retires from the said firm. [*Gazette*, April 16.

EDMUND JOHN FREEMAN RIDEAL and JOHN GEORGE EDMUND RIDEAL, solicitors (Rideal & Son), 29, Church-street, Barnsley, York. April 1. The business will in future be carried on by John George Edmund Rideal. [*Gazette*, April 20.

ROBERT HAROLD MAYHEW and FRANK BEEMAN DARLING, solicitors (Harold Mayhew & Darling), of 38, Waterloo-street, Birmingham, and 7, New-square, Lincoln's Inn, London, W.C. 2. So far as the Birmingham practice is concerned the partnership is dissolved as from 25th March, 1920, each partner continuing to practise at 38, Waterloo-street, Birmingham, from that date. As regards the London practice the partnership is dissolved as from 1st March, 1920, and the said Frank Beeman Darling will continue to practise at 7, New-square, Lincoln's Inn, W.C. 2, in co-partnership with Arnold Fred Taylor.

General.

Mr. Edward Chitty, of 20, Elsworthy-road, Hampstead, and of Lincoln's-inn, barrister-at-law, left estate of gross value £5,620.

Mitchells Fold, a Druidical stone circle on Stapeley Hill, on the Shropshire-Montgomeryshire border, has, through the influence of Sir Offley Wakeman, been handed over to the Office of Works for preservation as an ancient monument. The circle measures 92 ft. from north to south and 86 ft. from east to west, and the principal stones are 6 ft. high.

At Greenwich Police Court, on the 15th inst., William Ashley Harrower Johnston, solicitor, of Burton-road, Brixton, was summoned for obtaining by false pretences £6 12s. from the Registrars of Greenwich County Court, for forging and uttering an order to the registrars authorizing payment of £6 12s. to the bearer, and for obtaining that sum under a forged document. Mr. Rowe, prosecuting, said that in May last a Mrs. Close, of Peckham, sued Messrs. Henry Rose (Limited), dentists, in the Greenwich County Court for damages and obtained a verdict for £5, with £1 12s. costs. The defendant acted as her solicitor, and she paid him sums totalling over £10 for costs. Rose paid the money into court in July, and notice was sent to Johnston, who took it out on production of an authority purporting to be signed by Mrs. Close, but which she had not signed. The registrar wrote to the defendant, pointing this out, and asking him to return the money. The defendant then claimed for costs on the £50 scale. In September an order was obtained for the defendant to pay the money within seven days, but it was not complied with, and later the defendant was served with a notice to shew cause why he should not be committed. On 5th December the money was paid into court. The defendant, who reserved his defence, was committed for trial at the Central Criminal Court, on bail.

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Philip G. Collins, Esq.
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Charles Baker Dimond, Esq.
John Roger Burrow Gregory, Esq.
L. W. North Hickley, Esq.
Archibald Herbert James, Esq.
William Maples, Esq.
Allan Ernest Messer, Esq.
The Rt. Hon. Sir Walter G. F. Phillimore, Bart., D.C.L.
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The object of the Health Resorts and Watering Places Bill, which has been presented in the House of Commons by Colonel Burn, member for Torquay, is to give the same powers to the councils of boroughs and urban districts in England and Wales to advertise the advantages and amenities of their boroughs and districts as health resorts or watering places as are possessed by local authorities in Ireland under the Health Resorts and Watering Places (Ireland) Act, 1909.

The following Bill was presented and read a first time in the House of Commons on Wednesday:—To amend and extend the duration of the Profiteering Acts, 1919.

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Sargant.
Monday April 26	Mr. Borrer	Mr. Bloxam	Mr. Synge	Mr. Jolly
Tuesday 27	Goldschmidt	Borrer	Bloxam	Synge
Wednesday.... 28	Leach	Goldschmidt	Borrer	Bloxam
Thursday 29	Church	Leach	Goldschmidt	Borrer
Friday 30	Farmer	Church	Leach	Goldschmidt
Saturday May 1	Jolly	Farmer	Church	Leach

Date.	Mr. Justice Astbury.	Mr. Justice Peterson.	Mr. Justice P. O. Lawrence.	Mr. Justice Russell.
Monday April 26	Mr. Church	Mr. Goldschmidt	Mr. Farmer	Mr. Leach
Tuesday 27	Farmer	Leach	Jolly	Church
Wednesday ... 28	Jolly	Church	Synge	Farmer
Thursday 29	Synge	Farmer	Bloxam	Jolly
Friday 30	Bloxam	Jolly	Borrer	Synge
Saturday May 1	Borrer	Synge	Goldschmidt	Bloxam

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

London Gazette.—FRIDAY, April 16.

RAPHAEL GALLERIES, LTD.—Creditors are to prove their debts or claims, on or before May 21, to F. St. J. North, Tamworth-villas, Mitcham Common, Surrey, liquidator.

GENOA AND DISTRICT WATERWORKS CO., LTD.—Creditors are required, on or before May 8, to send their names and addresses, and the particulars of their debts or claims, to Archibald Earnshaw Wake, Norfolk House, Laurence Pountney-hill, liquidator.

NORTH AMERICAN LAND AND TIMBER CO., LTD. (IN VOLUNTARY LIQUIDATION).—Creditors are required, on or before May 7, to send in their names and addresses, and particulars of their debts or claims, to Joseph William Chalkley, 39, Old Broad-st., liquidator.

BLUE STAR LINE, LTD.—Creditors are required, on or before May 11, to send their names and addresses, and the particulars of their debts or claims, to Sydney Thornhill Tracey, 34, Clements-lane, liquidator.

STANLEY SPINNING CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 16, to send their names and addresses, and the particulars of their debts or claims, to Harold Hague, 2, Waterloo-st., Oldham, liquidator.

NATIONAL WASTE PRODUCTS.—Creditors are required, on or before May 13, to send their names, addresses and particulars of their debts or claims to Amos Long Freeman, Caxton House, Tothill-st., Westminster, liquidator.

WEST RIDING PICTURE PAVILIONS, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before May 17, to send their names and addresses, and the particulars of their debts or claims, to A. H. Redfearn, Church-st., Heckmondwike, liquidator.

EDWIN ELLIS AND CO., LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before June 21, to send their names and addresses, and the particulars of their debts and claims, to James Alfred Youcle, 704, Basinghall-st., liquidator.

LONDON WIRE ROPE WORKS, LTD. (IN VOLUNTARY LIQUIDATION.)—Creditors are required, on or before June 21, to send their names and addresses, and the particulars of their debts and claims, to James Alfred Youcle, 704, Basinghall-st, liquidator.

LOMBARDY ROAD RAILWAYS CO., LTD.—Creditors are required, on or before May 31, to send their names and addresses, and the particulars of their debts or claims, to Ernest Woolley, 57, Moorgate-st., liquidator.

PRIMROSE RING MILL (1916) CO., LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to William Wallace Brierley, 24 Clegg-st., Oldham, liquidator.

CROWN SPINNING CO., LTD.—Creditors are required, on or before April 30, to send their names and addresses, and the particulars of their debts or claims, to William Wallace Brierley, 24, Clegg-st., Oldham, liquidator.

NEWTON MOOR COTTON SPINNING CO., LTD.—Creditors are required, on or before May 20, to send their names and addresses, and the particulars of their debts or claims, to Harry Ashworth, 9, St. Michael's-sq., Ashton-under-Lyne, liquidator.

ASTLEY MILL CO., LTD.—Creditors are required, on or before May 20, to send their names and addresses, and the particulars of their debts or claims, to Harry Ashworth, 9, St. Michael's-sq., Ashton-under-Lyne, liquidator.
TORBINIA ENGINEERING CO. (1916), LTD.—Creditors are required, on or before June 21, to send their names and addresses, and the particulars of their debts or claims, to Joseph Bilbrough Ballantine, Grand Hotel, Lowestoft, liquidator.

Creditors' Notices.

Under 22 & 23 Vict. cap. 35.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, April 16.

AITCHISON, THOMAS, Carlisle, Farmer. May 7. Blackburn & Main, Carlisle.
BEATTIE, NAOMI, Clifton, Bristol. May 31. Brittan, Miller, Rogers & Harley, Bristol.
BERRY, JAMES, Stamford Hill. May 20. Waller, Neale & Houlston, 75, Coleman-st.
BOWKER, MARY SOPHIA, King's Lynn. May 18. Austin J. Wright, 116, Victoria-st., Westminster.
BOYCE, FRANK, Brixton, Variety Agent. May 14. Bevan & Co., 161A, Strand.
BRIDGER, ADOLPHUS EDWARD, Langham-st., Portland-pl. May 20. Murray, Hutchins & Co., 11, Birchin-lane.
BULLMORE, THOMAS, Southampton. May 25. Hughes & Sons, 34, John-st., Bedford-row.
CRAWFORD, GEORGE, Newcastle-upon-Tyne, Blacksmith. May 20. Gibson, Pybus & Pybus, Newcastle-upon-Tyne.
CORDNER, ROBERT ALLEN, Dorset-sq. May 30. Ford, Harris & Ford, Exeter.
CROWDY, CHARLES HENRY, Ramsgate. May 17. T. & J. W. Simcox, Birmingham.
DAVIDSON, HAROLD, Bagshot, Farmer. May 22. Linklaters & Paines, 2, Bond-st., Walbrook.
DODD, WALTER EDMUND, Didsbury, Director of a Shipping Company. May 15. Arthur W. Dodd, Manchester.
DUGMORE, Lieut.-Col. WILLIAM FRANCIS BROUGHAM RADCLYFFE, Colyton, Devon May 25. Moberley & Wharton, Southampton.
DUNCAN, DAVID CYRIL, Oxford-st. May 12. W. H. Speed & Co., 18, Snowhill-st.
ELLIS, JOSEPH ALEXANDER RICHMOND, North Shields, Estate Agent. May 12. Dickinson, Miller & Turnbull, Newcastle-upon-Tyne.
FLEMING, JOSEPH LIGIOURI, Park Royal, Middlesex. May 15. Percy Shortt & Cuthbert, Donington House, 30, Norfolk-st., Strand.
GARSIDE, ENOCH, Ashton-under-Lyne, Carrier. April 30. Bromley & Hyde, Ashton-under-Lyne.
GELLATLY, THOMAS, Kensington. May 30. Lambert & Hale, 35, Queen Victoria-st.
GUNN, WILLIAM, Pontypool, Draper. May 7. Sinclair Powell Gunn, Carnarvon.
GUY, MARY ELLEN, Bridlington, Yorks. May 12. J. P. Russell, Sheffield.
HENSHALL, AGNES ANNA, Rhos-on-Sea. June 1. Porter, Amphlett & Co., Colwyn Bay.
HOLMES, JOHN BUCKHOUSE, St. Leonards-on-Sea. May 14. Lonsdale & Grey, St. Annes-on-the-Sea.
HORLOCK, ROSA JANE, Clifton, Bristol. May 14. Clarke, Sons & Press, Bristol.
JACKSON, THOMAS JOHN, Beckenham. May 22. Tatham, Oblein & Nash, 11, Queen Victoria-st.
LANCASTER, GEORGE WILLIAM, East Sheen. May 31. Ellis, Munday & Clarke, 23, College-hill.
LOWTHER, SARAH, St. Leonards-on-Sea. May 9. Langham, Son & Douglas, Hastings.
MASSON, JOSEPH, Ecclesfield, Butcher. May 15. Smith, Smith & Fielding Sheffield.
MANNING, GUY EUGENE, Barnes. June 19. Jones, Hall & Manning, St. Michael's House, Basinghall-st.
MANSELL, SARAH, Putney. May 18. Child & Child, 12, Sloane-st.
MATTHEWS, ALBERT, Brinkworth, Wilts. May 17. Clark & Smith, Malmesbury Wilts.
MCBAIN, GEORGE BROWN SIEVWRIGHT, Norwood. May 31. Colyer & Colyer, 329 High Holborn.
METCALFE, RICHARD, Richmond Hill, Hydropathic Practitioner. May 25. Hughes & Sons, 34, John-st., Bedford-row.
MEYNELL, GODFREY JOHN MEYNELL, Earl's Court. May 25. Charles Stevens & Drayton, 6, Bond-st., Walbrook.
MONK, ISABELLA, Fairfield, Derby. May 20. Benett & Co., Buxton.
MURRELL, WALTER, Notting Hill, Drawing Room Entertainer. May 31. Marshal & Co., 96, King-st., Hammersmith.
NICHOLLS, HANNAH, Tabard-st., Borough. May 17. Chas. H. Weeks, 223, Borough High-st.
NORTON, HENRY SAMUEL, Tenterden. May 16. W. G. Mace & Sons, Tenterden, Kent.
PARKER, MARIA CHARLOTTE, Plymouth. May 15. Shelly & Johns, Plymouth.
PHILLIPS, WILLIAM HENRY, Poplar. May 14. Simon, Haynes, Barlas & Ireland, 93, Mortimer-st.
PIPER, EDWIN JAMES, Hornsey, Grocer. May 15. Edgar Robins & Grimsdall, Bank Chambers, Hornsey.
RICHARDS, GEORGE, and ELIZABETH RICHARDS, Coldred, near Dover, Farmer. May 17. Mowll & Mowll, Dover.
ROSS, EDWIN, Handsworth, Birmingham. May 22. Bowman & Ekins, Birmingham.
RUSHWORTH, FRED FURNISH, Ovenden, Halifax, Metal Merchant. June 1. Jubb, Booth & Helliwell, Halifax.
SCHMOLLE, JAMES GUSTAVE, Queenstown, South Africa. May 28. Michael Abrahams, Sons & Co., 5, Tokenhouse-yard.
SMITH, Rev. ISAAC GREGORY, Horsell. June 1. Tucker, Lake & Lyon, 74, Great Russell-st.
SULLIVAN, Rev. JOHN, Dalkey, Dublin. June 1. Wm. Smith & Sons, Weston-super-Mare.
SYKES, JAMES, Leeds. May 26. A. E. Stott, Leeds.
TINGLE, CORNELIUS ROBERT, Sheffield. May 17. Smith, Smith & Fielding, Sheffield.
TURNER, HENRY, Wilford, Nottingham. June 1. Thorpe, Perry & Ford, Nottingham.
PENA, Senora TARCILA VILAR VIUDA DE, Santa Cruz de la Sierra, Bolivia. May 16. Robert G. Harrison, 8, Bush-lane.
WALKER, THOMAS CHRISTMAS, Hampstead. May 14. Simon, Haynes, Barlas & Ireland, 93, Mortimer-st.
WATERHOUSE, GEORGE, Heckmondwike, Yorks. May 7. C. Stanley Hays, Heckmondwike.
WILKINS, MARIE MADDY, Canonbury. May 20. Russell, Son & Fisher, 3, Serjeants'-inn, Temple.
WILSON, THOMAS ERSKINE, Hertford. May 25. Longmores, 3, Bank-bldgs., Lothbury.
WYATT, WILLIAM, West Bridgford. June 1. Day & Johnson, Nottingham.

On Tuesday next, Messrs. SAMUEL WALLROCK & Co. are offering by auction, at Winchester House, the perpetually renewable Corporation lease of Blenheim-mews, 7, Blenheim-street, and 25, Woodstock-street.

Messrs. DANIEL SMITH, OAKLEY & GARRARD are offering Embley Park, Hampshire for sale. It formerly belonged to W. E. Nightingale, the father of Florence Nightingale, who as a girl frequently spent the winter here. It was here that she wrote her impression of Kaiserworth, an institution for the care of the destitute near Dusseldorf, where she first decided that nursing could be made a calling suitable for ladies.

Messrs. Daniel Smith, Oakley & Garrard are also offering for sale the Denham Court Estate. The property includes a seventeenth century mansion, where Charles II. was supposed to have been concealed by Lady Bowyer after the battle of Edgehill in 1643.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM, STORR, & SONS (LIMITED)**, 26, King-street, Covent-garden, W.C. 2, the well-known valuers and chattel auctioneers (established over 100 years), have a staff of Expert Valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-à-brac, a speciality.—[ADVT.]

Bankruptcy Notices.

London Gazette.—TUESDAY, April 13.

RECEIVING ORDERS.

AINSWORTH, HENRY LIGHTBOWN, Kidderminster. Kidderminster. Pet. March 30. Ord. March 30.
BLOXAM, FRANCES ELIZABETH, Westgate-on-Sea. Canterbury. Pet. March 15. Ord. April 10.
COOKE, FREDERICK CHARLES, Birmingham, Saddler. Birmingham. Pet. April 9. Ord. April 9.
DOWNS, HENRY SUMMERS, Langley, Bucks. Windsor. Pet. March 4. Ord. April 8.
EVANS, W. H., Skewen, Glam., Produce Dealer. Neath. Pet. March 23. Ord. April 8.
MELHUISH, ROBERT, Great Grimsby, Labourer. Great Grimsby. Pet. April 10. Ord. April 10.
NORMAN, GEORGE, Bedford, Surveyor. Bedford. Pet. March 22. Ord. April 9.
ROBINSON, ERNEST, Fulham-rd., Greengrocer. High Court. Pet. March 15. Ord. April 8.
STEWART-BROWN, J. P., Piccadilly. High Court. Pet. Feb. 26. Ord. April 8.
WATKINS, ALFRED PERCY, Llandrindod Wells, Farmer. Newtown. Pet. April 8. Ord. April 8.
WAITE, JOHN NEWMAN, Brixton, Mechanical Engineer. High Court. Pet. March 17. Ord. April 9.
WEBB, EDWARD, Frinsted, Kent, Farmer. Rochester. Pet. April 8. Ord. April 8.

FIRST MEETINGS.

BELSON, GEORGE, Manchester, Commission Agent. April 21 at 3. Off. Rec., Byrom-st., Manchester.

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THE POOL COMPREHENSIVE SHOPKEEPERS' POLICY Covers all Risks under One Document for One Inclusive Premium.

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COLLINGS, BENJAMIN GEORGE, Martock, Somerset, Blacksmith. April 20, at 2.30. Off. Rec., City-chmbrs., Catherine-st., Salisbury.

KILKENNY, HANNAH LAMBERT, Leeds, Grocer. April 20 at 2.30. Off. Rec., 24, Bond-st., Leeds.

ROBINSON, ERNEST, Fulham-rd., Greengrocer. April 22 at 11. Bankruptcy-bldgs., Carey-st.

SIMMONDS, PHILLIP JOHN, Brighton, Wholesale Haberdashery and Sundriesman. April 21 at 2.30. Off. Rec., 12a, Marlborough-pl., Brighton.

STEWART-BROWN, J. P., Piccadilly. April 21 at 12. Bankruptcy-bldgs., Carey-st.

WAITE, JOHN NEWMAN, Brixton, Mechanical Engineer. April 23 at 11. Bankruptcy-bldgs., Carey-st.

WEBB, EDWARD, Frinsted, Kent, Farmer. April 20 at 11.15. Off. Rec., 280a, High-st., Rochester.

WEST, HERBERT EDWIN, Southbourne, Bournemouth. April 21 at 2.30. Off. Rec., Midland Bank-chmbrs., High-st., Southampton.

ADJUDICATIONS.

AINSWORTH, HENRY LIGHTBOWN, Kidderminster. Kidderminster. Pet. March 30. Ord. March 30.

COOKE, FREDERICK CHARLES, Birmingham, Saddler. Birmingham. Pet. April 9. Ord. April 9.

EVANS, W. H., Skewen, Glam., Produce Dealer. Neath. Pet. March 23. Ord. April 10.

HALL, ALFRED JAMES, and HALL, THOMAS, Kenilworth, Engineers. Warwick. Pet. March 3. Ord. April 7.

HILL, ISAAC, Milford, near Stafford, Coal Merchant. Stafford. Pet. March 15. Ord. April 9.

JOHNSON, CHARLES ROEBUCK, Sheffield, York, Furniture Dealer. Sheffield. Pet. March 30. Ord. April 9.

MELHUISH, ROBERT, Great Grimsby, Labourer. Great Grimsby. Pet. April 10. Ord. April 10.

SPARES, LIONEL VINCENT AMBROSE, West Bromwich, Company Director. Birmingham. Pet. March 4. Ord. April 9.

WATKINS, ALFRED PERCY, Llandrindod Wells, Farmer. Newtown. Pet. April 8. Ord. April 8.

WEBB, EDWARD, Frinsted, Kent, Farmer. Rochester. Pet. April 8. Ord. April 8.

London Gazette.—FRIDAY, April 16.

RECEIVING ORDERS.

ABBOTT, ALFRED, Walthamstow, Grocer. High Court. Pet. April 13. Ord. April 13.

BRICE, BERTRAM, Cardiff, Engineer. Cardiff. Pet. April 31. Ord. April 13.

CLIFFE, CHARLES, Seaford, Baker. High Court. Pet. March 18. Ord. April 13.

COOP, CHARLES WILLIAM, St. James'-st. High Court. Pet. March 18. Ord. April 13.

DAVIES, DAVID, Hendon, Dairyman. Barnet. Pet. March 23. Ord. April 13.

DAVIES, DAVID JOHN, Gilfach Goch, Glam. Pontypridd. Pet. April 12. Ord. April 12.

DERMOTT, MAUDE ELIZABETH, Connaught-st., Hyde Park. High Court. Pet. April 12. Ord. April 12.

HALLOWS, WALTER HENRY, and GEORGINA HALLOWS, Sheffield, Hardware Dealers. Sheffield. Pet. April 14. Ord. April 14.

LAMBLE, JOHN, Salcombe, Devon, Bootmaker. Plymouth. Pet. April 12. Ord. April 12.

MILWARD, JOHN ARTHUR, Thornaby-on-Tees, Yorks, Labourer. Stockton-on-Tees. Pet. April 14. Ord. April 14.

MOFFATT, H. DOUGLAS, Westbourne-park. High Court. Pet. March 4. Ord. March 31.

TAYLOR, BERTRAND, Lincoln, Accountant. Lincoln. Pet. April 13. Ord. April 12.

Amended Notice substituted for that published in the London Gazette of March 19.

CAMPBELL, DOUGLAS WALTER, Banstead, Croydon. Pet. Nov. 19. Ord. March 16.

FIRST MEETINGS.

ABBOTT, ALFRED, Walthamstow, Grocer. April 27 at 11. Bankruptcy-bldgs., Carey-st.

AINSWORTH, HENRY LIGHTBOWN, Stourbridge. April 27 at 2. Lion Hotel, Kidderminster.

BLOSSE, ROBERT CYRIL LYNCH, Hythe, Kent. April 23 at 11.30. Off. Rec., 68A, Castle-st., Canterbury.

COOKE, FREDERICK CHARLES, Birmingham, Saddler. April 28 at 11.30. Ruskin-chmbrs., 191, Corporation-st., Birmingham.

DAVIES, DAVID JOHN, Gilfach Goch, Glam., General Dealer. April 23 at 11.30. Off. Rec., St. Catherine's-chmbrs., St. Catherine's-st., Pontypridd.

DERMOTT, MAUDE ELIZABETH, Connaught-st., Hyde Park. April 26 at 11. Bankruptcy-bldgs., Carey-st.

EVANS, W. H., Skewen, Glam., Produce Dealer. April 24 at 11. Off. Rec., Government-bldgs., St. Mary-st., Swansea.

MELHUISH, ROBERT, Great Grimsby, Labourer. April 24 at 11. Off. Rec., St. Mary's-chmbrs., Great Grimsby.

MOFFATT, H. DOUGLAS, Durham-ter., Westbourne Park. April 27 at 12. Bankruptcy-bldgs., Carey-st.

NORTON, JOHN NATHANIEL, Liverpool, Dentist. April 23 at 11.30. Official Rec., Union Marine-bldgs., 11, Dale-st., Liverpool.

SPARES, LIONEL VINCENT AMBROSE, West Bromwich, Company Director. April 28 at 12. Ruskin-chmbrs., 191, Corporation-st., Birmingham.

WATKINS, PERCY ALFRED, Llandrindod Wells, Farmer. April 23 at 2.15. Off. Rec., 22, Swan-hill, Shrewsbury.

ADJUDICATIONS.

CAMPBELL, DOUGLAS WALTER, Banstead, Surrey, Croydon. Pet. Nov. 19. Ord. April 17.

DE WALLENS, LOUIS HENRI JEAN FRANCOIS, Great Portland-st., Glove Merchant. High Court. Pet. Feb. 12. Ord. April 16.

ENDACOTT, DAVID, and HORACE CHARLES DRURY BROWNE, Gray's Inn-rd. High Court. Pet. Jan. 22. Ord. April 17.

FREEMAN, JOSEPH, Dalston, Leather Handle Maker. High Court. Pet. April 15. Ord. April 15.

HALL, EDWARD, Haslingden, Grocer. Blackburn. Pet. April 16. Ord. April 16.

NORMAN, GEORGE, Bedford, Surveyor. Bedford. Pet. March 22. Ord. April 16.

RAY, ALICE, Roxwell, Essex. Chelmsford. Pet. April 17. Ord. April 17.

SANDFORD, WILLIAM HERBERT, Ebury-st., Victoria. High Court. Pet. Nov. 20. Ord. April 15.

SHAVE, HORACE HENRY, Portsmouth, Electrician. Portsmouth. Pet. April 16. Ord. April 16.

TYREMAN, WILLIAM, Stockton-on-Tees, Wireworker. Stockton-on-Tees. Pet. April 16. Ord. April 16.

WORD, ISAAK, Aldgate-av. High Court. Pet. Feb. 27. Ord. April 15.

Amended Notice substituted for that published in the London Gazette of April 13.

WEBB, THOMAS EDWIN, Frinsted, Kent, Farmer. Rochester. Pet. April 8. Ord. April 8.

ADJUDICATION ANNULLED AND RECEIVING ORDER RESCINDED.

PURVIS, ARTHUR DENNIS MOLYNEAUX, St. James'-sq. High Court. Ord. Nov. 22, 1893. Adjud. Jan. 17, 1894. Resc. and Annul. April 12, 1920.

London Gazette.—TUESDAY, April 20.

RECEIVING ORDERS.

ENDACOTT SCIENTIFIC INSTRUMENT CO., Verulam-st. Gray's Inn-rd. High Court. Pet. Jan. 22. Ord. March 12.

FREEMAN, JOSEPH, Graham-rd., Dalston, Leather Handle Maker. High Court. Pet. April 15. Ord. April 15.

HALL, EDWARD, Haslingden, Grocer. Blackburn. Pet. April 16. Ord. April 16.

HENDERSON, MALCOLM M., King-st., St. James'. High Court. Pet. March 11. Ord. April 14.

PAY, WALTER HERBERT, Wardour-st. High Court. Pet. Feb. 19. Ord. April 15.

PORDES, BERNARD, Christopher-st. High Court. Pet. Feb. 13. Ord. April 15.

RAY, ALICE, Roxwell, Essex. Chelmsford. Pet. April 17. Ord. April 17.

ROBERTS, DOUGLAS ROSSER, Kingston-hill, Surrey, Solicitor. Kingston, Surrey. Pet. March 12. Ord. April 17.

SHAVE, HORACE HENRY, Portsmouth, Electrician. Portsmouth. Pet. April 16. Ord. April 16.

SIMS, CHARNLEY AND HILLING, Bolton. Bolton. Pet. March 24. Ord. April 14.

THOMAS, WILLIAM, Rhosmeirch, Llangefni, Anglesey, Printer's Reader. Bangor. Pet. March 15. Ord. April 16.

TYREMAN, WILLIAM, Stockton-on-Tees, Wireworker, Stockton-on-Tees. Pet. April 16. Ord. April 16.

Amended Notice substituted for that published in the London Gazette of April 13.

WEBB, THOMAS EDWIN, Frinsted, Kent, Farmer. Rochester. Pet. April 8. Ord. April 8.

Amended Notice substituted for that published in the London Gazette of April 16.

TAYLOR, BERTRAND, Lincoln, Accountant. Lincoln. Pet. April 13. Ord. April 13.

ORDER ANNULLING, REVOKING, OR RESCINDING ORDER.

MAXSE, CRAVEN FITZHARDINGE ALEXANDER, Bournemouth, Poole. Receiving Order dated Nov. 12, 1907, rescinded, and Adjudication of the same date annulled. Annul., Revoc., or Resc., April 12, 1920.

FIRST MEETINGS.

CLIFFE, CHARLES, Seaford, Sussex, Baker. April 30 at 11. Bankruptcy-bldgs., Carey-st.

COOP, CHARLES WILLIAM, St. James'-st. April 30 at 12. Bankruptcy-bldgs., Carey-st.

UNIVERSITY OF SYDNEY.

NEW SOUTH WALES, AUSTRALIA.

CHAIR OF INTERNATIONAL LAW AND JURISPRUDENCE.

Applications are invited from candidates qualified for the above position. Salary (fixed) £1,100 per annum, and £150 allowed for travelling expenses to Sydney. Pension of £400 per annum, under certain conditions, after 20 years' service.

Particulars may be obtained from the undersigned, to whom applications, stating age and qualifications, accompanied by references and six copies each of not more than three testimonials, should be sent not later than Tuesday, June 1, 1920.

ACTING AGENT-GENERAL FOR NEW SOUTH WALES.

Australia House, Strand, London, W.C. 2,
March, 19, 1920.

KERR & LANHAM,
Law Stationers and Lay Agents.

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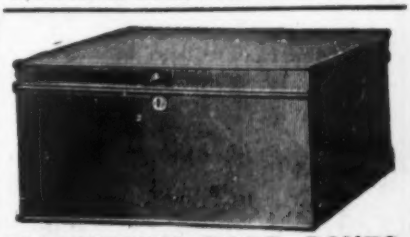

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Re Major Thomas Bott, deceased.

MESSRS. DEBENHAM, TEWSON & CHINNOCKS

will SELL, at WINCHESTER HOUSE, E.C., on TUESDAY, MAY 4, at 2.30, in Lots,

FREEHOLD GROUND-RENTS,

amounting to
£1,055 PER ANNUM,
amply secured upon Shops, Dwelling-Houses, and other Premises, as follows:—

KENSAL GREEN.

817, 819, 825 to 829 (odd) and 851 to 861 (odd) HARROW-ROAD.
2 to 32 (even), and 3 to 9 (odd), VALLIERE-ROAD.
6 to 34 (even), PONSARD-ROAD.
1 to 23 (odd), and 2 to 10 (even), RIGELEY-ROAD.
1 to 25 (odd), and 2 to 38 (even), KENMONT-GARDENS.
KENMONT VILLA and LECTURE HALL, KENMONT GARDENS.
4 to 10 (even), LETCHFORD-GARDENS.
12 to 26 (even), and 32 to 54 (even), WALDO-ROAD.
WORKSHOPS and STABLES in rear of WALDO-ROAD.

HAMMERSMITH.

10 to 24 (even) and 29 to 33 (odd), DORVILLE-ROAD.

WIMBLEDON.

32, 33, 34 and 35, WOODSIDE.
55 and 57, ALEXANDRA-ROAD.
7 to 16, SPRINGFIELD-ROAD.

NORWOOD.

20, 22 and 30, ANERLEY-ROAD.
1, 3, 13 and 15, CINTRA PARK.

NOTTING HILL.

10 and 12, WALMER-ROAD.
Leased for terms expiring 1956 to 1986, when the purchasers will be entitled to receipt of the rack rents, the present gross assessments amounting to £4,726 per annum.

FREEHOLD OFFICE PREMISES.

STRAND.

No. 19, ESSEX-STREET, with frontages to Essex-Street and Milford-lane and ground area of 1,255 square feet. Let to well-known firm of Solicitors until 1930, at £220, increasing to £225 per annum.

FREEHOLD CORNER SHOP.

SOHO.

No. 38, BERWICK-STREET, with frontages to Berwick-street and D'Arblay-street. Let on Lease at low rent of £130 per annum, until Midsummer, 1921, when VACANT POSSESSION CAN BE OBTAINED.

FREEHOLD CORNER RESIDENCE.

UPPER NORWOOD.

"HOWARD HOUSE," No. 28, ANERLEY-ROAD, on high ground close to Crystal Palace and Railway Stations, and arranged principally on two floors. Four bed rooms, bath room and three reception rooms; well-kept gardens. Let until 1921 at £50 per annum.

Particulars of Messrs. Harston & Bennett, Solicitors, 35, Lincoln's Inn-fields, W.C. 2; and of the Auctioneers, 90, Cheapside, E.C. 2, and 13, Park-place, S.W. 1.

TUCKETT, WEBSTER & Co.

on Monday, 10th May, 1920.

KENSINGTON HIGH-STREET.

Important FREEHOLD SHOP PROPERTY at junction of Kensington High-stret and Earl's Court-road, let at Rents amounting to £1,172 per annum, as a whole or in three lots as follows:—

Lot.	Description.	Rent.
1.	Nos. 253 and 253a, Kensington High-street	£742
2.	251, Kensington High-street	£280
3.	1, Earl's Court-road	£150

Solicitor, J. Shera Atkinson, Esq., 42, Kingsway, W.C. 2.

BERMONDSEY.

Nos. 35 to 49 (odd), BERMONDSEY-STREET and Nos. 1 to 7a, CRUCIFIX-LANE.
FREEHOLD GROUND RENTS secured on the "Horns" Public House and five Warehouses, amounting to £496 per annum, and six shops and Dwelling Houses, let at rents amounting to £240 per annum, in 12 Lots.
Solicitors, Messrs. Young, Jones & Co., 2, Suffolk-lane, Cannon-street, E.C. 4.

WINCHMORE-HILL.

FREEHOLD PROPERTY, known as FORD'S-GROVE ESTATE, comprising ripe Building Land, with frontage to Green-lanes and other roads, Accommodation Land, Villa and Cottage, in all about 75 acres, with early possession, in nine Lots.
Solicitors, Messrs. Busk, Mellor & Norris, 45, Lincoln's Inn-fields, W.C. 2.

TOTTENHAM.

Nos. 689 to 707 (odd), High-road, and 1 to 7 (odd), Church-road. Eleven Freehold Houses and Three Shops, let on short Tenancies at Rents amounting to £460 per annum, and forming a most eligible Building Site of about 2½ acres, with long frontages to High-road, Church-road and Jame-place.
Solicitors: Messrs. Smiths, Fox & Sedgwick, 26, Lincoln's Inn fields, E.C. 2.

MORTLAKE.

Nos. 69 to 75 and 69a to 75a, LOWER RICHMOND-ROAD.
FREEHOLD SHOP PROPERTY and self-contained FLATS, let at Rents amounting to £210 per annum, in one or four Lots.
Solicitors, Messrs. Lawrance, Webster, Messer & Nicholls, 14, Old Jewry-chambers, E.C. 2.

ANERLEY AND PENGE.

Nos. 6 to 11, TRENHOLME-ROAD.
Six Long LEASEHOLD DWELLING HOUSES, let at Rents amounting to £167 per annum, and held until 2133 at Ground Rents amounting to £21 5s., in one or six Lots.
Solicitors, Messrs. Blunt, Clark & Co., 95, Gresham-street, E.C. 2.

MESSRS.

TUCKETT, WEBSTER & Co.

are instructed to SELL by AUCTION, at WINCHESTER HOUSE (Room 47), Old Broad-street, E.C. 2, on MONDAY, MAY 10, 1920, at 2.30 precisely, the above valuable Properties.
Particulars, &c., of the respective Solicitors; or of Messrs. TUCKETT, WEBSTER & CO., Auctioneers, 1, Gresham-buildings, 2, Basinghall-street, E.C. 2. (Telephone, 400 Bank.)

WANTED, Nos. 30, 35 and 49 of Weekly Reporter, Vol. 54, 1905-6; 6d. will be paid for each at the office, 27, Chancery-lane, W.C. 2.

By order of the Executors of James Gardner, Esq., deceased.

OXFORD-STREET, W.

Close to the Junction of Tottenham Court-road, Charing Cross-road, New Oxford-street and Oxford-street.

MR. H. W. SMITH

Will SELL by AUCTION, at WINCHESTER HOUSE, Old Broad-street, E.C. 2, on FRIDAY, MAY 7, at half-past 2 o'clock,

THE HIGHLY-IMPORTANT & VALUABLE FREEHOLD PROPERTY,

Nos. 29 and 31, OXFORD STREET, W.,

situated on the south side thereof, and having a frontage thereto of about 29ft. 11in., a depth of about 64ft. 2in., and a frontage to Falconberg-mews in the rear of about 30ft. 11in., having a total area of about

SQUARE 1,950 FEET.

The premises at present comprise two shops, with three floors over, and basement, on the Oxford-street side, and a well-lighted three-storeyed building, with basement, on the Falconberg-mews side.

THERE IS AN ENTRANCE IN THE REAR FROM FALCONBERG-MEWS.

The property forms a most important site, and is ripe for immediate development, and the purchaser will have the advantage of

VACANT POSSESSION UPON COMPLETION OF THE PURCHASE.

Particulars, plans and conditions of sale may be obtained from the Solicitors, Messrs. Winter, Bothamley, Wood & Murray, 16, Bedford-row, W.C. 1; and at the Auction and Estate Offices, 6, Great James-street, Bedford-row, W.C. 1.

ILFORD, OLD FORD, BOW and HACKNEY.

MESSRS. FRANK JOLLY & JAMES will SELL by AUCTION at WINCHESTER HOUSE, Old Broad-street, E.C., on FRIDAY, MAY 7, 1920, at 2.30:

ILFORD.—Mortgagees' Sale.—26 Freehold Houses, 116 to 166 (even), Walton-road, Romford-road. Producing £456 per annum.
Solicitors, Messrs. Mackrell & Co., 21, Cannon-street, E.C.

OLD FORD.—22 and 24, Hewlett-road, Roman-road. Let at 16s. 3d. each. Ground-rent £9.

BOW.—Freehold.—19, Driffield-road, Roman-road. Let at 16s. 11d.

BOW.—1, 3 and 5, Balmer-road, Tredegar-road. Let at 16s. 3d. each. Ground-rent £4 each.

HACKNEY.—199, Victoria Park-road. Let at £36. Ground-rent £7.

HACKNEY.—5, Ruthven-street, Lauriston-road. Let at 16s. 5d. Ground-rent £4 10s.

HACKNEY.—9, Harrowgate-road, Cassland-road. Let at 18s. 3d. Ground-rent £4.

Solicitors, Messrs. Hallowes & Carter, 39, Bedford-row, W.C. 1.
Particulars of the Auctioneers, at 71, Leadenhall-street, E.C. 3, and Pembury-road, Clapton, E. 5.

£5 TO £5,000 ADVANCED
on simple Promissory Notes. No bills of sale taken, and strictest privacy guaranteed. First letters of application receive prompt attention, and transactions carried out without delay. Terms mutually arranged to suit borrowers' convenience. Special quotations for short periods. Apply in confidence to:
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beg to intimate they Value JEWELS, PLATE and EFFECTS of deceased estates at most moderate terms.
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